

ATTA News January 2010

<http://www.atax.unsw.edu.au/atta/newsletter.htm>

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ATTA website <http://www.atax.unsw.edu.au/atta>

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1 Vice Presidential column

Dear ATTA members,

Dale is en route to Sydney, hence this stand-in note from me.

Next week many of us will meet in Sydney for the 22nd ATTA conference. The conference organising committee at UNSW have assembled a conference program that promises a stimulating array of papers. Once again, the ATTA annual conference will enrich our academic work into the future and also contribute to the development of taxation systems around the world. The continued growth in the PhD Workshop is particularly noteworthy. Aside from the 'work' of the conference papers, it is always a joy to catch up with attendees and unwind at the social functions.

I look forward to seeing you next week!

Mark Burton

2 ATTA Conference 2010

22nd Annual ATTA Conference "Changing Taxes for Changing Times" UNSW, Sydney, 20 - 22 Jan 2010

After more than 12 months of preparation, this is the last newsletter before the Australasian Tax Teachers Association Conference 2010, "Changing Times – Changing Taxes?" which is to be held on 20 - 22 January 2010 at UNSW, Sydney, Australia. We look forward to welcoming you to UNSW.

Programme

The conference programme has been finalised, and can be accessed through the above link. We have a distinguished selection of keynote speakers:

- Dr Ken Henry (Treasury) will be our first keynote speaker to discuss the work of the Tax Review Committee over the last year
- Justice Richard Edmonds will give a legal perspective
- Michael D`Ascenzo, Commissioner of Taxation, will address issues of Tax Administration and
- Professors Catherine Brown and Neil Buchanan will bring an international flavour to the discussions.

The papers to be presented by other conference delegates have been grouped into four streams: Tax Policy, Tax Administration, Tax Technical and International and Comparative Issues. There is truly something for everyone!

We are particularly excited by the number of participants in the PhD workshop – we needed to expand into two streams to include all of the worthy applicants for the workshop.

We have also included opportunities for networking in the social programme, with the welcome function on Wednesday and the Cricket match on Friday, both on campus; and the conference dinner at the Sydney Marriott in Sydney on Thursday night. Families are welcome to the cricket match at no extra charge, although there is a charge for partners to attend the dinner.

Registrations

On-line registrations will remain open until 15 January 2010. After this date, you will need to contact Christine Brooks directly christine.brooks@unsw.edu.au as a late registration.

If you plan to attend the PhD day, which has no registration fee, without attending the main conference please contact Christine directly.

Confirmation of Requirements

If you have already registered, you should have received an email asking you to confirm your requirements. Please complete this form and return it as it will allow us to make firm bookings with our suppliers and avoid disappointment.

If you have booked accommodation at the Student Village, you will be sent the information required for check in.

Website

The Conference website is at www.atax.unsw.edu.au/attaconference. You will find more details about the practical details of the conference on this website, particularly information about arrangements for:

- Campus Transport and Parking
- Conference Dinner
- Internet Access

- **Sponsors**

Once again we would like to thank the sponsors, without whom the conference would not be possible, particularly the Gold Sponsor Thomsons Reuters.

The conference team can be contacted at attaconference@unsw.edu.au.

We look forward to seeing you here.

Helen Hodgson and the organising Committee

3 ATTA AGM Draft agenda

- 1 Apologies to date
- 2 Confirmation of minutes of the ATTA AGM 2009, University of Canterbury, Christchurch. See ATTA News February 2009 http://www.atax.unsw.edu.au/atta/newsletters/2009/2009-02_ATTA_News.pdf
- 3 President's report
- 4 Hill ATTA Medal
- 5 ATTA Doctoral Series
- 6 Use of ATTA funds
- 7 Financial accounts
- 8 Other matters

The final agenda will be circulated at the AGM on Friday 22 January 2010 at 2pm.

4 Arrivals, departures and honours

Congratulations to **Michael Blissenden**, University of Western Sydney, who in 2009 was given an Australian Learning and Teaching Council (ALTC) National Teaching Citation award "For instilling in tax law students motivation for lifelong learning through the use of narrative and storytelling".

Clare Hyden left the University of Canberra and is going to the business tax division at Treasury. Clare is still planning to teach sessionally, for a while. It sounds like her first project will relate to Division 7A, so would be interested to know if anyone has noticed any anomalies!

5 New Zealand developments

Income Splitting in New Zealand

The issue of income splitting has been discussed in New Zealand for some time, most notably by the United Future Party. United Future's income splitting plans are now starting to receive more attention, as a result of the confidence and supply agreement between United Future and the governing National Party, which agrees to support appropriate legislation on income splitting through to First Reading in Parliament.

Consultation was undertaken on a proposed income splitting scheme in 2008, with a subsequent issues paper released in December 2009. The initial consultation phase requested submissions on income splitting, with the majority of the 200 responses finding favour with the proposal.

Under the proposed arrangements, couples with children under the age of 18, including civil union partners and de facto partners, would be permitted to split their income for tax purposes and be taxed on an equal share of their combined income. The system would operate under an annual tax credit scheme. The scheme is proposed to commence on 1st April 2012 and cost NZ\$450 million per annum. Over 300,000 families are expected to benefit from this additional financial assistance or around 60 per cent of families with dependent children.

The suggested aim of income splitting for tax purposes is to provide greater flexibility for parents in their work and childcare arrangements. However, the greatest financial benefit will accrue to higher income families. For example, a family with one person earning NZ\$40,000 will benefit by NZ\$1,190 per year, while a family with one person earning NZ\$100,000 will benefit by NZ\$8,450 per year.

Lisa Marriott

6 Scholarships

Erste Bank and Die Presse offer a full-time scholarship for the academic year 2010/2011 which represents Euro 11.900,- Every graduate in the field of economics, social science and laws, who has not yet completed his 30th year by the time of application, is allowed to apply. The scholarship will be granted in accordance with regulations for the curriculum of the LL.M. program in International Tax Law to the applicant who evidences best academic accomplishment. Additional skills will be taken into account, as well.

Please submit your application for the scholarship by February 28, 2010 at the latest, to Ms. Mag. Ender-Rochowansky . Any recourse to court of law is excluded. The application form is for download at <http://www.international-tax-law.at> at "Scholarship".

Information at: Mag. Barbara Ender-Rochowansky
Akademie der Wirtschaftstreuhänder GmbH
Tel.: 01-815 08 50-15; b.ender@wt-akademie.at
<http://www.international-tax-law.at>

7 Visiting Fellowships

Universita Commerciale Luigi Bocconi
Via Sarfatti 25
20136 Milano
Milan, December 18th 2009

RE: BOCCONI UNIVERSITY VISITING PROFESSOR PROGRAM 2010/2011 A.Y.

Dear Colleague,

Bocconi University is pleased to announce the call for the Visiting Professor

Program 2010-11.

The Program is intended to develop and nurture teaching excellence at the undergraduate, graduate and PhD level. It establishes a framework for the long-term collaborative development of scholarly teaching in different areas between Partner Universities involved. Moreover, it provides special opportunities for collaborative work between faculty members and allows students and professors to share international perspectives.

Specific information on the positions available - Long and Short Term - can be found on Bocconi website www.unibocconi.eu/facultyrecruiting. The areas of interest are all those within the fields of Economics, Management, Finance, Decision Sciences, Public Management and Law.

We would appreciate your support in promoting this Program among your Faculty Members and we would be grateful if you could kindly circulate this message or forward it to the competent office. The deadline to receive applications is March 19, 2010.

All the applications received will be considered and evaluated by the relevant Departments. Selected candidates will be approached directly by our faculty members to finalize the invitations.

Applications (a complete CV in English and the statement of interest for one of the positions available) and any further query are to be addressed to the Program's reference contact at Bocconi, Ms. Barbara Bovi (recruiting@unibocconi.it).

I thank you in advance for your kind attention and take this opportunity to send you my best regards.

Sincerely,
Lorenzo Peccati
Vice-Rector for Human Resources Development

Program Number: 06756

Title: **Draper Hills Summer Fellowship on Democracy and Development**

Sponsor: Freeman Spogli Institute for International Studies

Synopsis: Draper Hills Summer Fellows on Democracy and Development Program (DHSFDD) is a three-week executive education program that is run annually on the Stanford campus by an interdisciplinary team of Stanford faculty. In 2010, the program will run from July 25 – August 13, 2010.

Deadline(s): 08/01/2010
Established Date: 04/01/2010
Follow-Up Date: 01/10/2010
Review Date: 04/01/2010

Contact: Audrey McGowan
Address: Encina Hall
616 Serra Street
Stanford, CA 94305
U.S.A.

E-mail: audrey.mcgowan@stanford.edu

Program URL: <http://fsi.stanford.edu/fellowships/summerfellows/>

Tel: 650-736-4277

Fax: 650-724-2996

Deadline Ind: Receipt

Deadline Open: No

Award Type(s): Fellowship

Citizenship/Country of Applying Institution: Any/No Restrictions

Locations Tenable: Any/No Restrictions

Appl Type(s): Individual, Non-Specific Faculty Member

Target Group(s): NONE

Funding Limit: \$0

Duration: 3 WEEK(s)

Indirect Costs: Unspecified

Cost Sharing: No

Sponsor Type: Miscellaneous Non-Federal

Geo. Restricted: NO RESTRICTIONS

CFDA#:

Objectives: For three weeks, fellows participate in morning seminars with a team of leading Stanford professors and professional research staff from Stanford Law School, the Graduate School of Business, the Economics and Political Science departments as well as the Hoover Institution. The program's all-volunteer faculty include Larry Diamond, Kathryn Stoner-Weiss, Chip Blacker, Stanford President Emeritus Gerhard Casper, Avner Greif, Tom Heller, Peter Henry, Erik Jensen, Terry Karl, Helen Stacy, and Allen Weiner. In the afternoons, prominent American business and political leaders, academics, and journalists talk about their experiences and professions, and fellows lead sessions themselves, sharing insight into how reform progressed (or failed to progress) in their home countries and exchanging ideas for positive change. Program speakers have included Carl Gershman, president of the National Endowment for Democracy; Joan Blades, co-founder of MoveOn.org; Marc Pomar, president of the International Research and Exchanges Board (IREX); Maria Rendon Labadan, Deputy Director, USAID; Judge Pamela Rymer, United States Court of Appeals for the Ninth Circuit; and Tod Lindberg and Peter Berkowitz, Hoover Institution fellows. In addition, Draper Hills Summer Fellows also visit leading companies in Silicon Valley, such as Google and eBay, as well as media organizations such as the San Francisco Chronicle, KQED Radio, and nonprofit organizations and foundations in the Bay Area.

Eligibility: This program is aimed at early to mid-career policymakers, academics, and leaders of civil society organizations (such as representatives of trade unions, nongovernmental organizations, the media, business and professional associations) who will play important roles in their country's political, economic, and social development. The sponsor anticipates recruiting a group of 25-30 individuals dedicated to democracy, development and rule of law promotion within their home countries (particularly in, but not limited to, the regions of the Middle East, Northern and Sub-Saharan Africa, Asia, and former Soviet Union).

Funding: The sponsor will pay travel, accommodation, living expenses, and visa costs for the duration of the three-week program for a certain portion of applicants. Where possible,

applicants are encouraged to supply some or all of their own funding from their current employers or international nongovernmental organizations. (cas)

Keywords: Economics; Political Science; Democracy; EDUCATION; LAW

Subject: Call for Application - LEWI RGS & Visitorship Programme

Dear LEWI members,

LEWI is inviting applications for two of its programmes: The Resident Graduate Scholarship Programme and The Visitorship Programme.

The Resident Graduate Scholarship (RGS) Programme

The Programme was launched with an aim to advance bilateral collaboration between Hong Kong Baptist University and participating member institutions, as well as to promote graduate research in East-West studies. The programme is conceived with a reciprocal vision to bring students of participating universities to Hong Kong and vice versa. The applicant must be a full-time student enrolled in a graduate degree programme by research at any tertiary institutions working on a thesis with an East-West axis. Priority will be given to applicants whose research areas are on the following themes: environment, sustainability, and mobility. The duration of research study is 5 months. An allowance of HK\$6,000 (about US\$750) for each month spent abroad will be awarded by LEWI.

Applications for the Fall semester starting from September 2010 should be submitted before 15 March 2010. Please visit <http://www.hkbu.edu.hk/~lewi/programmes.html> <<http://www.hkbu.edu.hk/%7ELeWi/programmes.html>> for application form and further details.

The Visitorship Programme

The programme was launched with a view to facilitate faculty exchange among member institutions and to promote collaborative research and other scholarly activities with an East-West axis. The duration of research visit ranges from two weeks to one month. Successful applicants will be awarded up to HK\$20,000 (about US\$2,500) for travel expenses.

The applicant must be a full-time faculty member. He/she must have obtained approval and leave of absence from his/her home institution to accept the visitorship and should have secured an invitation from the receiving institution. Priority will be given to applicants whose research is of high relevance to East-West studies, and whose research areas are on the following themes: environment, sustainability, and mobility.

Application guidelines and application form can be downloaded at LEWI's website: <http://www.hkbu.edu.hk/~lewi/programmes.html#visitorship> <<http://www.hkbu.edu.hk/%7ELeWi/programmes.html#visitorship>> . Completed applications should be returned to the LEWI Secretariat by 15 March 2010. Awards will be announced in late October 2009.

Sincerely,
LEWI

Dear Southeast Asia expert

The **Australia-Netherlands Research Collaboration** would like to announce that the Guidelines and Selection Criteria for the **2010 round of Overseas PhD Travel Fellowship Funding** are now available, and have been posted at www.aust-neth.net. Individuals currently enrolled in a PhD program at an Australian university, and who are researching Southeast Asia are eligible to apply.

Funding is available for students to conduct specific, defined tasks in the Netherlands related to their PhD. These tasks could include fieldwork, consulting an archive or library, engaging in language or disciplinary study, or consulting academic experts. Funds will cover economy class return travel between Australia and the Netherlands plus a living allowance for a period of between one and six months. The research must occur within the term of the PhD enrolment, and take place in the period from mid 2010 - June 2012. Up to four Fellowships will be offered in this round.

Please pass this message on to students who may be interested in applying for a Travel Fellowship. ** Closing date is Friday, 16 April 2010 **

For further information contact Helen.McMartin@anu.edu.au, tel 02 6125 0693.

Please also note that the ANRC Netherlands office is offering similar PhD travel fellowships to students enrolled at a Dutch university, to travel to Australia to conduct research. See www.aust-neth.net for details.

Regards, Helen

Helen McMartin
Project Administrative Manager
The Australia-Netherlands Research Collaboration
Building 9, Room 4138
The Australian National University
ACT 0200 Australia

Office hours: 9.30am - 2.30pm Mon, Wed, Thurs
tel 61 2 6125 0693
fax 61 2 6125 5525
email Helen.McMartin@anu.edu.au
www.aust-neth.net

8 Tax, Accounting, Economics and Law Related Meetings

Local

Twenty Second Annual Australasian Tax Teachers Association Conference 2010, "Changing times – changing taxes?" 20 - 22 January 2010, University of New South Wales, Sydney, Australia. Hosted by the Australian School of Taxation (Atax) and the School of Business Law and Taxation, UNSW. Organising committee: Helen Hodgson (Chair); John Taylor, Chris Evans, Fiona Martin, Michael Walpole, Bill Butcher. Website: <http://www.atax.unsw.edu.au/attaconference> Email: attaconference@unsw.edu.au;

Australian School of Taxation, UNSW Faculty of Law, **Business Regulation in China**, 10 February 2010. A timely review of the nature and state of business regulation in China, this conference will cover a diverse set of areas including entity law, taxation and intellectual property. What is the state of regulation? What are the problems and challenges with the regulation? Despite the lack of legal development in China, how is it that the economy is working against all theoretically based predictions of failure? Are there functional equivalents of Rule of Law in operation in China? Conference papers will show how China's business laws have developed and where there is still a lack of development. Papers will also be presented on aspects of China's governance reality. Anticipated contributors include leading scholars working on China's business and related regulation.

Speakers:

Professor Yangbin (Xiamen University, Public Finance and Law)

Professor Wei Cui (China University of Political Science and Law)

Professor Hans Hendrichske (USyd Confucius Institute)

Professor Natalie Stoianoff (UTS, Law)

Deborah Healey (UNSW Law)

Nolan Sharkey (UNSW Atax)

YiHua (Eva) Huang (USyd, Business Law)

Professor Jianfu Chen (Latrobe, Law) TBC

Professor Andrew Halkyard (HKU, Law) TBC

Date & venue: Wednesday 10 February 2010 Faculty of Law, The University of New South Wales Kensington Campus, Sydney NSW 2052

Registration: www.atax.unsw.edu.au

Opens on 4 January 2010 Early bird: \$195 (before 22 January 2010) Standard: \$250

For further information, please contact:

Nolan Sharkey: nolan.sharkey@unsw.edu.au for academic enquiries

Christine Brooks: christine.brooks@unsw.edu.au for administration and registration enquiries

Ninth Atax International Tax Administration Conference, Sydney, 7 - 9 April 2010. The theme of the 2010 conference will be Tax Administration: Building Bridges. The conference brochure and online registration are now available at

<http://www.atax.unsw.edu.au/news/event-detail.asp?id=2531>

To secure your place at the 2010 conference please register online as soon as possible.

Conference places are restricted and we anticipate this will be a very popular event.

If you require accommodation please complete the accommodation booking form at the back of the conference brochure

http://www.atax.unsw.edu.au/news/docs/2010/TaxAdmin_Conference_2010.pdf and return it directly to the Marriott. We only have a limited number of rooms at the special conference rate, and so urge you to complete the booking as soon as possible.

Academic enquiries:

Dr Binh Tran-Nam, Phone +61 2 9385 9561, Fax +61 2 9385 9515 b.tran-nam@unsw.edu.au

Dr Michael Walpole Phone +61 2 9385 9526, Fax +61 2 9385 9515 m.walpole@unsw.edu.au

Administrative enquiries

Kathrin Bain Phone +61 2 9385 9541, Fax +61 2 9385 9515 k.bain@unsw.edu.au

Conference coordinator Christine Brooks christine.brooks@unsw.edu.au

Taxation Institute of Australia <http://www.taxinstitute.com.au> lists many of the TIA conferences, conventions, seminars, breakfast clubs.

For further enquiries, contact Jessi Guy (02) 8223 0043 or email

jessiguy@taxinstitute.com.au. Register online at <http://www.taxinstitute.com.au>

25th National Convention - 'Speaking from Experience', 3 – 5 March 2010, Melbourne Convention and Exhibition Centre. The 2010 program will include streams focused on: Corporate; SME; Superannuation; Insolvency; Structures; Trusts.

Keynote speakers include:

The Hon Justice Richard Edmonds of the Federal Court

Commissioner of Taxation, Michael D'Ascenzo

Cameron Rider FTIA, Allens Arthur Robinson

Professor Gordon Cooper AM FTIA (Life)

Terry Murphy SC FTIA, Victorian Bar

Mark Robertson FTIA, Queensland Bar.

Please contact the National Events Team on 1300 733 842 or click here to email nationaleducation@taxinstitute.com.au.

States Taxation Conference, Taxation Institute of Australia, Tenth Annual States' Taxation Conference, Thursday 29 – Friday 30 July 2010, Sofitel Hotel, Brisbane. Call the National Events team on 1300 733 842 for more details.

2010 National GST Intensive Conference, Taxation Institute of Australia, 9 - 10 September 2010, Four Seasons Hotel, Sydney. Call the National Events team on 1300 733 842 for more details.

2010 Constitutional law conference and dinner, Art Gallery of New South Wales, Friday 19 February 2010. The event is organised by the Gilbert + Tobin Centre of Public Law with the support of the Australian Association of Constitutional Law. The conference will focus on developments in the High Court and other Australian courts in 2009 and beyond. It will be addressed by leading practitioners, judges, parliamentarians and academics. The papers and a webcast from last year's conference can be found on our website.

Speakers at the conference will review the key themes of constitutional law decisions in the High Court, Federal Court and State Courts in 2009, as well as giving focused attention to recent major decisions including *Wurridjal v The Commonwealth*, *Clarke v Commissioner of Taxation* and *Lane v Morrison*. The final session features a panel discussion of 'The Pape Case and Fiscal Federalism'.

The conference will be followed by dinner at NSW Parliament House hosted by New South Wales Attorney-General, the Hon John Hatzistergos. The guest speaker at the dinner will be the Hon Virginia Bell of the High Court of Australia.

The cost of the event is \$200 for the conference, \$99 for the dinner or \$290 for the conference and dinner. To register, please follow the links from www.gtcentre.unsw.edu.au or for online registration and payment please go directly to the University of New South Wales Online Payment Facility https://webpay.fin.unsw.edu.au/cfrstart.cgi?TRAN-NO=152&EVENT=LAW_Constitutional_Academic&skin=LAW

For further information, please email gtcentre@unsw.edu.au or contact the Centre on (02) 9385 2257.

European Tax Law. A subject in Melbourne Law School's extensive graduate program in tax.

Date: Intensive: 3 – 9 February 2010 (excluding the weekend)

Time: 9.30 am – 4 pm

Location: Melbourne Law School, 185 Pelham Street Carlton

Teacher: Professor Pasquale Pistone, Vienna University of Economics and Business, Austria

European Tax Law is a specialised subject within Melbourne Law School's graduate program in tax. It is available to suitably qualified law and non-law graduates.

The subject will be taught by international expert Professor Pasquale Pistone and will offer a basic knowledge of European tax law and its impact on taxation of crossborder income. It will focus on the internal market as well as relations with non-EU member states,

including Australia, and interaction with bilateral tax treaties

This subject may be undertaken as part of the following Melbourne Law School degrees:

- Master of Tax • Graduate Diploma in Tax
- Master of International Tax • Graduate Diploma in International Tax
- Master of Commercial Law • Master of Public and International Law
- Master of Laws (available to law graduates only)

It may also be undertaken as a single subject enrolment (with or without assessment) and may fulfil Continuing Professional Development (CPD) requirements.

For further information, including selection criteria and application procedures, please contact the Melbourne Law Masters Office.

Tel +61 3 8344 6190

Email law-masters@unimelb.edu.au

www.masters.law.unimelb.edu.au

Single Unit Enrolment Taxation Sydney Law School 2010

Participants in our Legal Professional Development (LPD) program are able to “audit” Postgraduate Units of Study, attending lectures and receiving copies of Lecture Notes. LPD students do not undertake examinations. Study by this method is for interest and information purposes only.

Courses are offered by one of two methods, either attendance one night per week for 13 weeks commencing the week beginning Monday 2nd March 2009 (Semester 1), Monday 27th July 2009 (Semester 2) or by “intensive” mode. Courses offered as intensive units are normally conducted over four or five days.

Location: The majority of courses are held at the Faculty of Law Building, Eastern Avenue, Camperdown Campus, University of Sydney. A small number of courses are conducted at the St James Campus Building, 173-175 Phillip Street, Sydney.

It is also possible to undertake courses which are conducted as part of the Sydney Law School in Europe program (Cambridge and London). For detailed advice please see:

<http://www.law.usyd.edu.au/fstudent/coursework/LLM/index.shtml>

Cost:

Sydney Law School: \$2,760 (GST free).

Sydney Law School in Europe: \$3,360 (GST free).

This registration fee includes all tuition and university materials. All registrations should be submitted a minimum of one (1) week prior to course commencement. Full payment is required for confirmation of registrations.

Time: Semester length courses are normally conducted from 6.00 pm - 8.00 pm. Semester length units will predominately be taught at the Old Law Building, Phillip St, St James Campus or other central Sydney locations.

Taxation Law Semester 1 2010

Australian International Taxation LAWS6209-1 Wednesday Evenings (6:00-8:00pm)

Prof Michael Dirkis

Comparative Corporate Taxation LAWS6153-64 Mar 29 – Apr 1 (9:00am-4:45pm) Dr Peter Harris*

Comparative International Taxation LAWS6128-6 Mar 17-19 & 22, 23 (9:00am-3:30pm)

Prof Brian Arnold*

Comparative Value Added Tax LAWS6814-1 Wednesday Evenings (6:00-8:00pm) A/Prof Rebecca Millar

Corporate Taxation LAWS6030-6 Mar 3-5 & 8, 9 (9:00am-3:30pm) Prof Richard Vann

Goods & Services Tax Principles LAWS6214-1 Monday Evenings (6:00-8:00pm) A/Prof Rebecca Millar

International Import/ Export Laws LAWS6037-1 Tuesday Evenings (6:00-8:00pm) Adj Prof Alan Bennett*

Netherlands International Tax LAWS6151-6 Mar 10-12 & 15, 16 (9:00am-3:30pm) Prof Kees van Raad*

Tax and Commercial Laws of the CIS LAWS6945-65 May 5-7, & 10, 11 (9:00am- 3:30pm)

Prof Paul Stephan*
 Tax Treaties LAWS6177-64 Apr 7-9 & 12, 13 (9:00am-3:30pm) Prof Brian Arnold*
 Taxation of Business & Investment Income A LAWS6840-1 Thursday Evenings (6:00-8:00pm) Ms Chloe Burnett/Prof Michael Dirkis
 Taxation of Partnerships & Trusts LAWS6118-1 Friday Mornings (8:30-10:30am) Prof Michael Dirkis/Adj Prof Karen Rooke*
 The Business of Tax Administration LAWS6926-64 Apr 21-23 & 27, 28 (9:00am-3:30pm) Mr Carson McNeill*
 The Impact of Tax on Business Structures & Operations LAWS6825-65 May 12-14 & 17, 18 (8:30am- 4:30pm) Ms Chloe Burnett/A/Prof Rebecca Millar
 UK International Tax LAWS6109-65 May 19-21 & 24, 25 (9:00am-3:30pm) Prof Malcolm Gammie*

Taxation Law Semester 2 2010

Australian Import/ Export Laws LAWS6870-2 Tuesday Evenings (6:00-8:00pm) Adj Prof Alan Bennett*
 Capital Gains Tax LAWS6169-2 Wednesday Evenings (6:00-8:00pm) Prof Michael Dirkis
 Carbon Trading, Derivatives & Taxation LAWS6956-54 Oct 8, 9 & 11, 12 (9:00am-5:00pm) A/Prof Rosemary Lyster/ Ms Celeste Black/ Dr Tim Stephens
 Chinese International Taxation LAWS6091-5 Aug 11-13 & 16, 17 (9:00am-3:30pm) Prof Jinyan Li*
 Comparative Income Taxation LAWS6170-5 Aug 4-6 & 9, 10 (9:00am-3:30pm) Prof Tim Edgar*
 Comparative Taxation of Financial Transactions LAWS6906-5 Aug 18-20 & 23, 24 (9:00am-3:30pm) Prof Tim Edgar*
 Law of Asset Protection LAWS6953-5 Aug 5, 6 & 12, 13 (8:30-4:30) Dr David Chaikin*
 Law Tax Administration LAWS6112-54 Sep 22-24 & 27, 28 (9:00am-3:30pm) Adj A/Prof Cynthia Coleman*
 Principles of US Taxation LAWS6951-2 Wednesday Evenings (6:00-8:00pm) Mr Micah Burch
 Public Policy LAWS6257-54 Sep 16, 17, 30 & Oct 1, 2 (9:15am- 5:00pm Prof Patricia Apps
 Stamp Duties LAWS6124-2 Tuesday Evenings (6:00-8:00pm) Mr Mark Richmond*/ Mr Richard Giannone/Mr Peter Green*
 Tax of CFCs, FIFs, & Transferor Trusts LAWS6129-2 Thursday Evenings (6:00-8:00pm) Prof Michael Dirkis
 Tax Treaties Special Issues LAWS6946-2 Monday Evenings (6:00-8:00pm) Prof Richard Vann
 Taxation of Business & Investment Income B LAWS6841-54 Sep 29, 30 Oct 1, 5, 6 (9:00am-3:30pm) Prof Graeme Cooper
 Taxation of Corporate Finance LAWS6125-54 Aug 25-27 & 30, 31 (9:00am-3:30pm) Prof Graeme Cooper
 Taxation of Corporate Groups LAWS6244-5 Aug 11-13 & 16, 17 (9:00am-3:30pm) Prof Richard Vann
 Taxation of Mergers & Acquisitions LAWS6841-54 Sep 29, 30 & 1, 5, 6 (9:00am-3:30pm) Prof Graeme Cooper
 The Impact of Tax on Business Structures and Operations LAWS6825-2 Thursday Evenings (6:00-8:00pm) Ms Chloe Burnett
 Transfer Pricing in International Taxation LAWS6123-54 Sep 15-17 & 20, 21 (9:00am-3:30pm) Ms Melissa Heath*
 US International Taxation LAWS6171-2 Jul 28-30 & Aug 4, 5 (9:00am-3:30pm) Prof Stafford Smiley*

For further information please contact:

Christopher Pile, Single Unit Enrolment, Faculty of Law, Eastern Avenue, Camperdown Campus, The University of Sydney, NSW 2006
 Phone: +61 2 9351 0351 Fax: +61 2 9351 0200, Email: law.singleunit@usyd.edu.au

Overseas

American Accounting Association Calls for paper website <http://aaahq.org/calls/default.cfm>

Canadian Tax Foundation Event schedule 2009/2010

<http://www.ctf.ca/profDev/schedule1.asp>

Institute for Austrian and International Tax Law. We kindly invite you to the 4th lecture of a seminar we are organizing together with PricewaterhouseCoopers (PwC). The presentations are as follows:

Dr. Edward L. Attard (PwC London)

“Equally applicable measures with restrictive effect and domestic anti-abuse provisions”

Dipl.oec. Albert Rädler, DESS (Europäische Kommission)

“State Aid and Direct Taxation – an Overview”

The seminar will take place on Monday, January 25, 2010, 16.30 to 19.30

Venue: PwC PricewaterhouseCoopers GmbH, Erdbergstraße 200, 1030 Wien

Both presentations are in English.

The participation is free of charge, but please register at elisabeth.rossek@wu.ac.at or sabine.rill@at.pwc.com

Michael Lang / Josef Schuch / Claus Staringer / Pasquale Pistone / Alfred Storck

Tax treaties from a legal and economic perspective, WU (Vienna University of Economics and Business), March 18 – 20, 2010, Vienna, Austria. Organized by the SFB International Tax Coordination, the Institute for Austrian and International Tax Law, WU, Vienna, and IFA Austria (International Fiscal Association) SFB International Tax Coordination and the Institute for Austrian and International Tax Law, WU, Vienna, together with IFA Austria (International Fiscal Association). Topics for Papers

1. The Effects of Bilateral Tax Treaties on Economic Growth
2. Treaty Shopping
3. International allocation of cross border business profits: Arm’s length principle and alternatives:
4. Source versus residence
5. Credit versus Exemption
6. Tax treaties and Developing Countries
7. Tax Treaty Application: Cross border administrative issues (including Exchange of Information, Collection of Taxes, Dispute Settlement, Legal Certainty in Tax treaty Application
8. International tax neutrality and non-discrimination

International Fiscal Association (IFA), Austrian Branch; Institute for Austrian and International Tax Law, Vienna University of Economics and Business (WU); Research Institute for European and International Tax Law, Vienna; Akademie der Wirtschaftstrehänder, Vienna **9th International Tax Law Summer Conference** Rust (Burgenland) 11-15 July 2010. Detailed program of case study conference (and the application form, as well) on www.wu.ac.at/taxlaw. We would like to invite you to profit from our early-bird-discount and register soon. For further information please approach to b.ender@wt-akademie.at

Program Main topic: “Recent Developments in Tax Treaty Practice“

Sunday, July 11 17.30 Opening: M. Lang

Mozart’s world reflected in “The Magic Flute”: Christina Lang

Monday, July 12 9.00 – 9.40 Tax treaty case law around the globe: Baker

10.30 – 13.00 Case studies: What happens when states disagree? – Qualification conflicts in tax treaty law: Dawson, Jirousek, M. Lang, Pahapill, Wichmann

14.45 – 17.30 Workshop: Recent OECD developments: Sasseville

Tuesday, July 13 9.00 – 9.40 Recent US tax developments: Rosenbloom
10.30 – 13.00 Case studies: Secondment of employees within a group: Jiro use k, Pistone ,
Rosenbloom , Sasseville , Scho ueri , Wichmann
14.45 – 17.30 Workshop: Recent ECJ case law: Baker, M. Lang, Pistone
Wednesday, July 14 9.00 – 9.40 Recent international tax developments in India: Ostwal,
Rohatgi
10.30 – 13.00 Case studies: Transfer pricing in a changing world: Green, Loukota, Maisto ,
Rosenbloom , Schuch
14.45 – 17.30 Workshop: Transfer pricing from the perspective of emerging markets – the
Brazilian experience: Schoueri
Thursday, July 15 9.00 – 9.40 Recent EU tax developments: Rädler, Schuch
10.30 – 13.00 Case studies: Business restructuring – tax planning in the light of recent
developments: Green, Kroppen, Silberztein, Schoueri , Staringer , Storck

Institute for Fiscal Studies Conferences and seminars

<http://www1.ifs.org.uk/conferences/index.shtml>

International Bureau of Fiscal Documentation. Various courses in Amsterdam, the Netherlands. For details, see <http://www.ibfd.org> The IBFD International Tax Academy (ITA) runs an extensive international course program. Generally all courses are held in Amsterdam. Should you require any further information or wish to register please refer to their web site www.ibfd.org or contact the International Tax Academy at +31-20-554 0160 or by e-mail ita@ibfd.org

For 2009/10 courses go to

<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>
The ITA also offers tailor-made in-house courses on a worldwide basis for corporate clients, tax administrations and other organizations. Should you have any queries, please contact Arcotia Hatsidimitris, Head of the International Tax Academy by telephone +31-20-554 0180, or by a.hatsidimitris@ibfd.org

ITA Courses Tel.: +31-20-554 0160; Fax: +31-20-620 9397; Email: itacourses@ibfd.org
International Tax Academy

Recent Developments in International Taxation, Barbados, 11 - 13 January 2010

India Corporate Taxation, Singapore, 18 - 19 March 2010

Transfer Pricing Fundamentals, Amsterdam, 25 - 26 February 2010

Debt and Financial Restructuring, Amsterdam, 19 - 21 April 2010

International Fiscal Association Congresses

29 August – 3 September 2010, Rome, Italy <http://www.ifarome2010.it>

2011, Paris, France

International Atlantic Economic Society (IAES) conference www.iaes.org for more information. Prof Dr M. Peter van der Hoek Academy of Economic Studies, Bucharest, Romania and Erasmus University, Rotterdam, Netherlands. Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-3000 DR Rotterdam Netherlands Phone/Fax: +31-10-4081622 E-mail: vanderHoek@frg.eur.nl

International Tax Planning Association Forthcoming meetings

<http://www.itpa.org/meetings.html>

Green taxation in East Asia: Problems and prospects conference, 29 January 2010

Council Chamber, 8/F Meng Wah Complex, The University of Hong Kong, Pokfulam Road, Hong Kong. Further details available from: richard.cullen@gmail.com

On-line information available at: <http://www.aiifl.com>

Under: Taxation Law Research Programme / Details / Conference Flyer

The Delicate Balance: Revenue Authority Discretions and the Rule of Law 23-24

September 2010, Monash Prato Centre, Italy. A workshop sponsored by the Taxation Law and Policy Research Institute at Monash University, Atax, University of New South Wales, and the Centre for Business Taxation at Oxford University.

Many scholars have concluded that the complexity of modern economies and the flexibility of commercial arrangements are inherently incompatible with "simple" tax systems -- tax laws become complex in response to the world to which they apply. One technique increasingly used by governments to mitigate the growth of tax law is delegation of decision-making to tax administrations. In effect, legislative amendment is replaced grants of administrative discretion. The extent to which discretions are exercised in a consistent or transparent process varies from jurisdiction to jurisdiction, as do views on the extent to which the growing use of discretions is incompatible with fundamental principles of the rule of law.

The workshop will explore the tension between discretions and the rule of law across a range of jurisdictions representing a cross-section of the world's economies.

Speakers include:

Professor Kim Brooks, McGill University, Canada
Associate Professor Wei Cui, China University of Political Science and Law, PR China
Professor Chris Evans, University of New South Wales, Australia
Professor Judith Freedman, Oxford University, UK
Mr. Christophe Grandcolas, formerly French Tax Administration (DGI), France
Mr Marco Greggi, University of Ferrara, Italy
Ms. Shelley Griffiths, University of Otago, New Zealand
Professor Andrew Halkyard, University of Hong Kong, Hong Kong
Professor Richard Happe, University of Tilburg, The Netherlands
Mr. Ernest Mazansky, Werksmans, South Africa
Professor Michael Walpole, Atax, University of New South Wales, Australia

University of Toronto, The James Hausman Tax Law and Policy Workshop is designed to bring together distinguished tax scholars both from within Canada and internationally to share innovative scholarship that addresses a full range of tax law and policy issues. The workshops are generally held on Wednesdays at lunch time, in the Solarium at 84 Queen's Park. A light lunch is served. If you would like to receive e-mail notification of upcoming tax law and policy workshop seminar events, please contact: Nadia Gulezko at n.gulezko@utoronto.ca ;
http://www.law.utoronto.ca/visitors_content.asp?itemPath=5/7/0/0/0&contentId=951

Other useful tax and law related conference websites include the

International Bar Association:

http://www.ibanet.org/Conferences/conferences_home.aspx

IBFD Course calendar

<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>

Law Conferences Worldwide <http://www.conferencealerts.com/law.ht>

New South Wales Bar Association

http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php

Law Council of Australia <http://www.lawcouncil.asn.au/conferences/events-and-conferences.cfm>

LexisNexis Professional Development Calendar of events

<http://www.lexisnexis.com.au/aus/conferences/calendar/default.asp>

See also the *inTax* Seminars Directory, published in *inTax Magazine*.

Practising Law Institute <http://www.pli.edu/>

New York County Lawyers Association <http://www.nycla.org>

American Bar Association <http://w3.abanet.org/home.cfm>

New York Bar Association <http://www.nysba.org/>
Hieros Gamos Worldwide Law Events Calendar <http://www.hg.org/calendar.html>
For social sciences and humanities conferences, meetings etc, see Mind: The Meetings Index
<http://www.interdok.com/mind> See also the magazine *Australian Conference & Exhibition
Diary*, Vamosi Information Publication.

9 Recent publications

Bold indicates ATTA members. Readers are encouraged to notify the Editor of recently written publications for notification, in these pages. Please note some of the overseas publications listed may not yet be available locally.

Local

Australia. Treasury. Consultation Paper: *Reform of the controlled foreign company rules*, 5 January 2010 <http://www.treasury.gov.au/contentitem.asp?NavId=037&ContentID=1705>

Gilders, Fred; Taylor, John; Walpole, Michael; Burton, Mark & Ciro, Tony
Understanding taxation law 2010, Chatswood, LexisNexis Butterworths, 2010

Langmore, John 'Whats not to like?' 6 January 2010. International support is growing for a low but effective tax on financial transactions. Langmore looks at an idea whose time has come. <http://inside.org.au/whats-not-to-like/>

(2009) 15 (4) *New Zealand Journal of Taxation Law & Policy*

Adrian Sawyer and **Lin Mei Tan**, "Editorial",

Craig Elliffe, "Comment: Tax Treaty Interpretation: Does "Income Tax" Include Tax on Capital Gains?"

Najeeb Memom, "Presumptive Income Tax Designs for Improving Small Business Compliance"

Rob Vosslander, "How Much? Taxation on New Zealanders' Employment Income 1803-1984"

Mark Keating, "Settlement of Tax Disputes: The Commissioner is able but not willing"

Eugen Trombitas, "Conceptual Approach to Tax Avoidance in the 21st Century: When the Statute Gives but the GAAR can Take Away"

Stewart, Miranda 'Gender equity in Australia's tax system', *University of Melbourne Legal Studies Research Paper* No. 443. Available at SSRN: <http://ssrn.com/abstract=1520795>

Taxation Today, Issue 24, November 2009

"A Tale of Two Banks" - Provides a brief background to both the BNZ and the Westpac tax avoidance decisions and contrasts the two decisions - Mike Lennard - p 1

"When Mum and Dad Leave Home" - What are the tax consequences for baby boomers who decide to leave it all behind in search of freedom and travel in a new country? - Alison Pavlovich - p 8

"Understanding the Core Provisions of the Income Tax Act 2007" - Contrasts the structure and format of the ITA 2007 with the ITA 2004 - **Clinton Alley** - p 18

"The Limits of the Responsive Regulation Model: What Really Defines the Relationship between the New Zealand Inland Revenue and Tax Practitioners" - There is evidence that the model has been very patchy in its application, both over time and depending upon the Inland Revenue operatives involved - **Mark Burton** and **Justin Dabner** - p 31

Taxation Today, Issue 25, December 2009

"Gift Duty: Should We Consider Abolition?" - Provides an overview of gift duty, including the rationale for its introduction, the rates of gift duty and its complexity, and the relatively straightforward means employed to ensure it does not apply - Joanne Dunne and Louisa Boyd - p 1

"Directors' Duties and Tax Obligations" - Examines two recent judgments in cases involving the recovery of tax or similar debts from company directors under the Companies Act 1993 - James Coleman - p 6

"Land Ahoy!" - Examines the application of the land transfer anti-avoidance provisions for associated persons, and the exclusion for gains in respect of residential dwellings - Murray McClennan - p 14

"Where Have All the Rebates Gone - Lost in Translation?" - This second part of a two-part series analyses specifically the changes to the interaction of the Core Provisions with Part L - **Clinton Alley** - p 25

"Taxation of Partnerships" - The first in a series of three articles addressing the law relating to the taxation of general and limited partnerships - Graham Murray - p 35

Wallace, Max *The purple economy: supernatural charities, tax and the state*, Elsternwick, Vic, Australian National Secular Association, 2007, 275 pages

Overseas

Bulletin for International Taxation Number 2 - 2010

Mexico's Tax Treaties – Recent Developments - Luis R Lara Ramos

Foreign Exchange Issues in International Taxation - Gregory May, Claire Acard, Anthony Frost, Christian Kaeser, Taisa Oliveira Maciel, J. Scott Wilkie and Drew Morier

European Union - Postponement of the Commission's Proposal for a CCCTB Directive: Possible Ways Forward - Luca Cerioni

European Union - Withholding Taxes and the Effectiveness of Fiscal Supervision and Tax Collection - Karin Simader

Tax Reform and its Effect on Tax Audits: The Example of Egypt - Mahmoud Mohamed Abdellatif

(2009) 57 (3) *Canadian Tax Journal*

Approaches to Strengthening Canada's Retirement Income System? Keith Horner

Capital Gains Rollovers and the Two-Sector Rental Housing Market: A Simulation Study of Toronto—Marion Steele

Policy Forum: Where's the Pony? Reflections on the Making of International Tax Policy —H. David Rosenbloom

Policy Forum: Assessing Tax-Free Savings Accounts – Promises and Pressures —Benjamin Alarie

Policy Forum: Assessing Tax-Free Savings Accounts in a Consumption-Based Personal Tax—Jonathan R. Kesselman

Current Cases: (FCA) *Copthorne Holdings Ltd. v. The Queen*; (TCC) *Lehigh Cement Limited v The Queen*

International Tax Planning: Property Leasing into Canada: How To Open a Closed Market

Personal Tax Planning: Share Capital Attributes: Corporate and Tax Issues

Planification fiscale personnelle : Attributs du capital-actions : Éléments du droit des sociétés et du droit fiscal

Corporate Tax Planning: Loss Utilization in Arm's-Length Business Combinations 699

Current Tax Reading

Derivatives & Financial Instruments Issue No. 1 - 2010

Turkey - Taxation of Derivatives - Umurcan Gago and Baris Yalcin

United States - Revisiting Tax Considerations Regarding Credit Default Swaps - Alan B Munro

Islamic Finance - Anton Joseph
The Tax Treatment of Foreign Exchange Results and Hedge Instruments in Relation To Non-deductible Interest Costs - Reinout Kok

European Taxation Number 1 - 2010

An Overview of the Protection of Taxpayer Rights in Portugal - Rui Camacho Palma
Corporate Debt Waivers in Luxembourg – Consequences and Tax Planning Opportunities - Oliver R. Hoor
Transfer of Residence within the European Union: The Treatment of Pre-Existing Losses - Part 1 - Alfonso Rivolta
Spain - The Basque Patent Box Regime - Antonio Matute Nárdiz
Relief from Double Taxation in Kosovo - Bedri Peci
Voluntary Individual Retirement Accounts in Poland: General Overview and Tax Aspects- Janusz Fiszler and Małgorzata Sajkiewicz
2010 Changes to Slovak Tax Legislation- Tomas Ciran and Zuzana Blazejova

International Transfer Pricing Journal Issue No 1 - 2010

Proposed Revision of OECD Transfer Pricing Guidelines: The Importance of Facts and Circumstances - Danny Oosterhoff
The Agent Permanent Establishment Reconsidered: Application of Arts. 5, 7 and 9 of the OECD Model Convention - Francine Barreiros Rosalem
Proposed Changes to the Code of Conduct for the Arbitration Convention - Bernard Damsma
Possible Application of the Berry Ratio for the Distribution Function in the Chemical Industry - Andrew Hickman and CJ Eduard A. Sporken and Michael A. Midzio
Transfer Pricing Aspects of Intangibles: At the Crossroads between Legal, Valuation and Transfer Pricing Issues - Isabel Verlinden and Yoko Mondelaers
Transfer Pricing Practice in Times of Recession - Roberto Schatan
Canada - Repatriation in Lieu of Secondary Adjustments - Janice McCart, Edward Rowe and Guy Amini
Denmark - New Valuation Guidelines - Arne Møllin Ottosen and Eduardo Vistisen
Greece - New Tax Legislation on Transfer Pricing and Its Compatibility with EU Law - George S. Mavraganis
United States - An Explanation of the 2009 IRS Cost Sharing Arrangement Regulations - Hak K Dickenson

10 Quotable quotes

“The crackdown comes after years of tax haven ambivalence by the US and Britain. Dr Sharman suggests they have become convenient scapegoats for politicians after the financial crisis.

He has been to 20 tax havens in the Indian Ocean, the Caribbean and Europe, and says many of the jurisdictions tarred as “tax havens” turn to financial services because there is not much of an alternative.

“If the options are growing sugar cane, or tourism, which is very fickle, then what do you do? Most of these tax havens don’t have many options. The Cayman Islands is three flat rocks.”

Source: Williams, Ruth & McIlwraith, Ian ‘Screws turn on tax havens’ *Sydney Morning Herald* Business Day 24 November 2009 p 8

“Most expensive relocation: James Hardie

Just seven years after shifting its headquarters from Sydney to Amsterdam for, err, tax reasons, the building products company said it would cost \$US71 million for it to move to Dublin. “We see that as a short-term cost versus a long-term gain,” Hardie’s chief executive, Louis Gries, said. He warned the company could be hit by higher tax bills if it stayed in Holland. Hardie has not ruled out moving to the US.”

Source: Rochfort, Scott ‘Spoilt for choice: the year’s best and worst’ *Sydney Morning Herald* Business Day 31 December 2009 p 17 at 18

“John Howard first tried to bring in a consumption tax as a 39-year old treasurer in 1979 – a goal he finally achieved at his third attempt, with the introduction of the GST 20 years later.

Even 30 years ago the idea was far from new: the Asprey inquiry into taxation had recommended a consumption tax in 1975 as a means of reducing reliance on income tax and it had been widely adopted in Europe.

Mr Howard’s first attempt to persuade the Fraser cabinet was what then treasury secretary John Stone described as “courageous” – Humphrey Appleby’s euphemism in *Yes, Minister* for politically difficult”.

Source: Steketee, Mike ‘Third-time lucky with a taxing problem’ *The Australian* 1 January 2010 p 8

“Hasluck is unrestrained in criticising people, referring to some High Court judges as “pretty dim” in their understanding of government.”

Source: Wurth, Bob ‘Tell us what you really think, Sir Paul’ *Sydney Morning Herald* Weekend Edition News Review 2-3 January 2010 p 3

“Ken Henry

The head of the Treasury is not automatically one of the most powerful people in Australia. In the dying years of the Coalition government Ken Henry had become anything but.

Like a partner in an unfortunate marriage the government that appointed him had taken to ignoring his utterances.

... Australia’s success in forestalling the recession even Henry feared was inevitable made Australia and Henry pin-up boys for economic management worldwide.”

Source: Munro, Kelsey ‘Striking a blow: the people who made an impact, both good and bad, on Australia in 2009’ *Sydney Morning Herald* Weekend Edition News Review 2-3 January 2010 p 1

“When it comes to alarmism, Clive Hamilton is almost without peer.

... In 2000 Hamilton forecast the GST would kill people on the roads – 65 a year – because it would lead to increased motor vehicle use and pollution. That means the GST has caused well over 500 deaths by now ... still a decent set of fatalities he can lay at the feet of the Liberal Party.”

Source: Costello, Peter ‘Greens take moral high road – and finish last’ *Sydney Morning Herald* 16 December 2009 p 17

“What gets me is that our tax regime is willing to give special consideration to rugby league players and grapefruit farmers but not to another group whose income is just as volatile over the life cycle: usually women, who take time out of the workforce to care for children or elderly relatives.

I am not going to weigh into the question of whether income averaging should be expanded or contracted to address this inequity, but I would like to note that tax concessions like income averaging fly under the radar better than an F-22 Raptor, while benefits which accrue to women, such as maternity leave payments and the baby bonus, attract accusations of middle-class welfare and demands for means testing.

Through tax concessions plenty of high earners cost the system many multiples of the baby bonus every year, without enduring finger pointing and mumblings about flat screen televisions.”

Source: Pryor, Lisa ‘Bring on the carers’ version of The Rock Star Tax Break’ *Sydney Morning Herald* Weekend Edition 18-20 December 2009 p 9

“The Australian Tax Office faces international embarrassment after it used the online site Wikipedia as a source for a ruling affecting the fate of hundreds of millions of dollars.

Wikipedia has been criticised for the quality of its information, but the ATO trusted it enough to use it for a definition of the business term "private equity".

The ATO has acknowledged it referred to the online information source for the ruling, but denied it was a primary source.

A draft determination made on Wednesday said: "A key component of private equity as an asset for institutional investors is that assets are typically realised after some period of time, which will vary depending on the investment strategy."

Wikipedia says: "A key component of private equity as an asset class for institutional investors is that investments are typically realized after some period of time, which will vary depending on the investment strategy."

The Wall Street Journal noted the lift and said: "At least they took the time to Briticize it by changing Z's to S's."

Source: Farr, Malcolm 'Australian Tax Office relied on Wikipedia reference' *The Daily Telegraph* 18 December 2009 <http://www.news.com.au/business/tax-office-relied-on-wikipedia-reference/story-e6frfm1i-1225811594544#sidebar-end>

“Last week France's Constitutional Council blocked a new tax on carbon emissions that was set to take effect on January 1. The eleventh-hour ruling is a blow to President Nicolas Sarkozy's efforts to present himself as a champion climate crusader. But environmentalists can take heart: The tax, which would have failed to apply to 93% of French industrial emissions, wasn't exactly going to put a stop to global warming.”

Source: 'Sarkozy's Carbon Tax Goes Up in Smoke' *Wall Street Journal* 4 January 2010 <http://online.wsj.com/article/SB10001424052748704065404574636470061766890.html>

“A tax amnesty by the Italian government has resulted in an amazing 95billion Euros in hidden assets being declared, Treasury officials have announced.

The figure, which is the equivalent of six per cent of Italy's Gross Domestic Product, easily surpassed the forecast of 80 billion Euros by Finance Minister Giulio Tremonti and sources say a further 30billion could return.

Known as the Scudo Fiscale, or Tax Shield, the amnesty allows Italians a chance to legalize their hidden assets and accounts without having to pay back taxes, only a one-off five per cent penalty fee on their value.

The controversial initiative by Italian Prime Minister Silvio Berlusconi's government also shields people from prosecution for related crimes such as accounting fraud and illegally exporting capital.”

Source: Pisa, Nick 'The great tax return: Berlusconi's controversial tax amnesty reveals 95billion Euros in hidden assets', *Mail Online* 29 December 2009
Read more: <http://www.dailymail.co.uk/news/worldnews/article-1239213/Berlusconis-controversial-tax-amnesty-reveals-95billion-Euros-hidden-assets.html#ixzz0cGR9pKRe>

ATTA News February 2010

<http://www.atax.unsw.edu.au/atta/newsletter.htm>

Editor: Colin Fong, Faculty of Law, University of New South Wales, Sydney
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ATTA website <http://www.atax.unsw.edu.au/atta>

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1 Presidential column

I apologise in advance for the long President's report this month. I promise I will revert to the normal brief report from next month onwards.

ATTA Conference

It was such a pleasure to see so many ATTA members at the recently held ATTA 2010 conference in Sydney. The President's report that was delivered at the AGM will appear in full as part of the AGM Minutes in next month's Newsletter, but I would like to summarise some of the points relating to the conference which were contained in that report:

- The 2010 conference was generously hosted by Atax and the School of Business Law and Taxation at the University of New South Wales and thanks are due to Helen Hodgson who chaired the organising committee, ably assisted by Bill Butcher, Chris Evans, Fiona Martin, John Taylor and Michael Walpole. Thanks also to Kathrin Bain, Christine Brooks, Chris Katselas and Margaret Connor as well as the many other Faculty staff who assisted with the administration of what was an excellent conference.
- We had 20 PhD presentations in two streams in a full PhD workshop day (a first for ATTA), 57 papers being presented as part of the main conference and some 129 delegates who registered for the conference.
- Thanks are also due to our keynote speakers– Professor Catherine Brown, Michael D'Ascenzo, Justice Richard Edmonds and Dr Ken Henry – who all delivered insightful

plenary addresses. Unfortunately our other keynote speaker, Neil Buchanan, took ill and could not be with us. Our international speakers were guests of Monash University's Taxation Law and Policy Institute and I would like to specially thank Monash University and in particular I need to recognise the efforts of Rick Krever who has done a tremendous amount of work behind the scenes not only for the conference but on many other ATTA-related matters.

- I also would like to formally record and publicly acknowledge and thank our Patron Gordon Cooper for all that he does for and on behalf of ATTA throughout the year and at the conference.
- Thanks also to our conference/event and prize sponsors: Thomson Reuters and Thomson Reuters NZ; CCH Australia; The Taxation Institute of Australia; Lexis Nexis; The Association of Taxation and Management Accountants in Australia; CPA Australia; UNSW Bookshop; Monash University's Taxation Law and Policy Institute and in particular Rick Krever; and our Patron, Gordon Cooper, for his generous sponsorship of the Patron's prizes. ATTA is privileged to have such generous sponsors and without their support ATTA could not put on the high quality conference that it does every year.
- This year saw the launch of the CCH and ATTA Doctoral series ('The Politics of Retirement Savings Taxation: A Trans-Tasman Comparison' by Lisa Marriott) at the Doctoral workshop. I would like to thank CCH for their generous support and sponsorship and in particular I would like to highlight the active involvement of its managing editor, Jonathan Mendel in ensuring this project came to fruition. Thanks are also due to the Doctoral Series Editorial Board, which includes Chris Evans and Rick Krever. Elsewhere in this Newsletter is information relating to a special discount offer for ATTA members to purchase this inaugural issue. The call for submissions for the 2010 CCH and ATTA Doctoral series appears elsewhere in this Newsletter.
- Congratulations to all our prize winners at the conference (detailed in the conference report in item 2 of this Newsletter) and also to our two 2010 ATTA Hill Medallists, Les Nethercott and Michael Dirkis who received their awards at the conference dinner. Thanks also to the judges of the various prizes and awards that were part of the conference.
- Another highlight of the conference was the staging of the cricket match at the conclusion of the conference which was well attended. It was most amusing to hear people explaining the rules of cricket to those unfamiliar with the great game and Chris Evans did a great job of trying to explain the rules to Catherine Brown who was a true natural at the game. Almost unbelievably, like last year, the result was a drawn match!!! A special thanks to our Patron for his unique umpiring of this enjoyable conclusion to the conference. I am already recruiting players ahead of the next conference and am very much looking forward to next year's match.

The annual ATTA conference is always such a positive way to start each new academic year as it always represents a welcoming and supportive environment for tax academics to meet and exchange views. The ATTA conference for 2010 was no different and apart from the varied and topical papers, the conference continues to provide many networking opportunities and continues to extend its reach beyond Australasia and increasingly is taking on an international flavour.

Congratulations to Michael D'Ascenzo

In the Australia Day Honours, Michael D'Ascenzo was awarded an Order of Australia Officer (AO) in the General Division: "For service to public administration, particularly through reform and innovative engagement with the taxation profession and other Government agencies." Sydney Morning Herald 26 January 2010 p 14. I recently wrote to congratulate Michael on behalf of all ATTA members – again, well done Michael!

JATTA

Separately in this Newsletter is information regarding the process and due dates for members wishing to submit their papers for consideration to be published in JATTA.

At the 2010 AGM, it was resolved to make a submission to the Australian Business Deans Council (ABDC) in relation to the rankings of tax journals which were released by the ABDC (<http://www.abdc.edu.au/3.41.0.0.1.0.htm>). My thanks to Mark Burton, Craig Elliffe, Colin Fong, Rebecca Millar, John Taylor, Keith Kendall and Alfred Tran who co-ordinated this submission on behalf of ATTA and had a very tight deadline to meet (15 February). I will keep members advised on developments in this regard.

As I write this note, I received advice that the ranked journal and conference lists for the full ERA are now available on the ARC website at: www.arc.gov.au/era/era_journal_list.htm. As a result of reviews, a small number of additions and deletions to the 17 December 2009 ERA Journal Title List have occurred. For example, the British Tax Review is now ranked as 'A*' (JATTA is ranked as 'B' on the list). These changes are documented in the Journal Title List Change File also available at www.arc.gov.au/era/era_journal_list.htm

The JATTA Editorial Board resolved at a meeting held during the 2010 ATTA conference to invite two international academics to broaden and strengthen the Editorial Board and I am delighted to advise that Professor Neil Brooks (Osgoode Hall Law School) and Professor John Prebble (Faculty of Law, Victoria University of Wellington, NZ) have accepted invitations to join our Editorial Board.

Finally, may I take this opportunity to record my thanks to existing members of the Editorial Board of JATTA – Margaret McKerchar, Adrian Sawyer, Natalie Stoianoff, Miranda Stewart, Andrew Smith, Kerrie Sadiq and Paul Kenny. Thanks are also due to Margaret McKerchar and Atax for kindly hosting and updating the website for ATTA and JATTA.

ATTA Website

It was resolved at the AGM to update the ATTA website. I am pleased to advise that Kathrin Bain [k.bain@unsw.edu.au] (I know she doesn't have enough to do !!!) has kindly offered to co-ordinate this important task. To start the process can I ask members to check their details on the website and send any changes/updates to Kathrin. Also, if members have any other suggestions regarding the website, please also send them to Kathrin who will collate the information and a priority list will then be developed to update and enhance the website. Thanks again Kathrin for putting your hand up to do this.

The year ahead

Looking forward to 2009-2010, the Executive comprises: Dale Pinto (President), Helen Hodgson, Mark Burton and Ranjana Gupta (Vice-Presidents), Colin Fong (Secretary/Treasurer) and Phillip Burgess (Assistant Treasurer). May I take this opportunity of thanking the ATTA Executive for all their hard work and support throughout the year. I am looking forward to working together with you all in continuing to advance and develop ATTA.

Finally – yes, there is an end to this opus – there are some important dates that I need to bring to the attention of ATTA members following the 2010 ATTA conference.

2010 JATTA submissions

Please see the separate note in this Newsletter for details regarding submissions, including who to send them to.

CCH and ATTA Doctoral series

Please see the separate note in this Newsletter relating to submissions for the 2010 series.

Nominations for the ATTA Hill Medal

The ATTA medal was first introduced in 2000 and is awarded in recognition of outstanding contribution to Australasian tax teaching and policy. The ATTA Executive put in place a nomination process following the 2008 conference and it felt that process worked well. It therefore resolved to continue that process. Please send any nominations for the 2010 Hill ATTA Medal to me (Dale.Pinto@cbs.curtin.edu.au) by 30 June 2010. Please include a paragraph in support of the application. All nominations and supporting statements will be considered by the Executive following the deadline. It should be noted that the medal does not necessarily get awarded every year.

In closing, I apologise for the lengthy report but there was a lot of information and good news to convey. All that is left for me to do in this issue is to wish everyone a very successful and rewarding 2010.

Professor Dale Pinto
President
Dale.Pinto@cbs.curtin.edu.au

2 ATTA Conference 2010

Atax, together with the School of Business Law and Taxation at UNSW jointly hosted the highly successful 2010 Annual Conference of the Association. The conference sessions were held in the excellent facilities of the Law Faculty Building but guests also enjoyed a welcome reception enjoying the fabulous views from the Australian School of Business's Common Room. The conference dinner was held at the Sydney Marriott, and I think it is fair to say that the networking continued. The conference was one of the most highly attended in years with over 120 delegates from Canada, Germany, Italy, Malaysia, Pakistan, Egypt, Bangladesh and all over Australia and New Zealand.

One of the most successful aspects of the conference was the PhD day, held on 20 January prior to the main conference. 20 presentations were given by PhD students engaged in Tax Research at Australian and New Zealand Universities and it is clear that current tax research is in excellent hands at present. The PhD day was sponsored by CCH and ATTA and we were able to support 10 PhD students by waiving conference registration fees. We would also like to thank those PhD students enrolled at UNSW who assisted with registration and administrative tasks over the conference.

The conference proper commenced on the following day with the keynote address by Dr Ken Henry, who outlined some of the drivers behind (but sadly no detail of) the Henry Review. Our second advertised keynote speaker, Neil Buchanan was unfortunately unable to attend so our Patron ably stepped into the breach with a dissertation on the Swarming Habits of Emus – a tax allegory (with frequent cricket references). Justice Richard Edmonds' keynote address on the indicators of carrying on a business was also well received.

As usual the Commissioner of Taxation was a welcome guest and the proceedings on the final day opened with his keynote address. The final keynote speaker was Professor Catherine Brown, discussing the tax treatment of service providers in a global economy.

However, much important activity also happened in the parallel sessions between the keynote addresses. There were 20 parallel sessions in 5 streams, with 52 papers presented. As usual, there were complaints that people just couldn't get to all of the papers that they wanted to!

The final event was again a limited overs cricket match, Australia v The Rest. And for the second year in a row this was declared a tied game. We detect international diplomacy at play here...

The following awards were presented at the conference:

Patron's Prizes for PhD Presentations, donated by Gordon Cooper AM:

1. Deborah Jarvie: An introduction to the components of a sustainability framework for the protection of aquifers – a discussion of the 'policy mix for sustainability' and environmental taxes within the mix
2. Natrah Saad: Fairness perceptions and compliance behaviour: the case of Malaysia after implementation of the self-assessment system

Best Paper, donated by CCH: Lisa Marriott: The Science of Taxing the Arts

Best Paper by an Early Career Researcher, donated by CCH: Chloe Burnett: A Part IVA that goes the other way? The rule against double taxation

Best Empirical paper, donated by UNSW Bookshop: Robert McGee & Ranjana Gupta: Three studies on human values and beliefs: cheating on taxes in Australia and New Zealand

Best Teaching Paper Prize, donated by Tax Matrix: Brett Freudenberg and Lisa Samarkovski: Enthusing students to learn through contextualisation and information literacy

The ATTA/Hill Medal: Les Nethercott and Michael Dirkis

I would like to again extend our thanks to the sponsors who help to make the conference possible:

Gold Sponsor: Thomson Reuters

Silver Sponsors: CCH Australia (also Dinner and PhD Day)

Bronze Sponsors: Taxation Institute of Australia and Lexis Nexis

Welcome Function: Association of Tax and management Accountants

Tea Breaks: CPA Australia; UNSW Bookshop and Thomson Reuters (NZ)

I would like to thank the team who worked together to make the conference a success. The committee was made up of Bill Butcher, Chris Evans, Fiona martin, John Taylor and Michael Walpole. However much of the work was done by Kathrin Bain (papers) and Christine Brooks (events organisation). Other faculty staff who contributed include Chris Katselas (IT support); Margaret Connor (materials coordinator); Susie Phe (promotions) and Tim Neems (project manager).

And of course thanks to Gordon Cooper, who as patron stepped in to fill a number of roles.

Finally a conference is made a success by the people who attend, so thank you all for attending and participating. I'll see you in Melbourne next year.

Helen Hodgson
Chair, Organising Committee

First timer's views

I found my first ATTA conference to be both very enjoyable and extremely useful. The PhD, plenary, and parallel sessions gave me much to think about. I met and reconnected with many interesting people - academics, practitioners, and policymakers - in a friendly atmosphere.

Thanks CCH for the raffle wine, which I won and enjoyed with colleagues! The many feats of cricketing heroism on the last day (including those of the umpire) are sure to be inflated and retold and at many ATTA conferences to come.

Thank you to all the organisers, sponsors, and participants who made the conference so excellent. I look forward to attending the next ATTA conference.

Chye-Ching Huang
University of Auckland

For a first time attendee, the 2010 conference and PhD workshop of the Australasian Tax Teachers Association, hosted by Atax and the School of Business Law and Taxation at the University of New South Wales in January, was an outstandingly successful occasion. The PhD workshop which preceded the conference was a great opportunity to gain feedback on research and was also very worthwhile in including presentations on research methodology and doctoral study. The workshop attracted a very large audience of tax teachers as well.

The conference itself featured plenary sessions by a number of distinguished presenters – in addition to the wide range of topics covered, it was exciting to hear the “news” first for once in the presentations by Treasury Secretary and Chair of the Australia’s Future Tax System Review, Dr Ken Henry, and Commissioner of Taxation Michael D’Ascenzo before their coverage in media and tax reports. It was also a challenge to choose which of the research papers to attend with so many parallel sessions on offer, and the very high standard of the papers was widely acknowledged. The participation by foreign experts added an invaluable comparative focus and opportunity to gain exposure to the latest research in overseas tax jurisdictions.

The sense of camaraderie was also remarkable and the chance to meet so many colleagues was certainly a benefit of the conference. Thanks are also due to the sponsors for their generous support which made the conference possible.

Peter Mellor
Monash University

This was my first time attending the ATTA Conference, and I found the event to be most worthwhile. I am grateful to have been a participant and an observer, as the presentations and discussions were most informative and insightful. Additionally, the opportunity to network with others in the tax field was extremely beneficial. The location of the conference was ideal, as the UNSW campus provided a warm and inviting atmosphere, and the organizers were always friendly and helpful.

I look forward to attending future ATTA conferences.

Deborah L. Jarvie
Instructor, University of Lethbridge, Lethbridge, Alberta, Canada
PhD Candidate, Monash University, Melbourne, Australia

The Australasian Tax Teachers Association Conference 2010 was a very enjoyable conference. It was a great combination of relaxed socialising and erudite engaging papers. As a new kid on the (full time tax teacher) block I was a little intimidated that I would be out of my league. However everyone was very welcoming, interested in what I was doing teaching wise and really encouraging about my research.

The PhD workshop was very inspiring - hearing what others were doing and giving me fresh energy and enthusiasm (and an irrational fear of drunken physicists) for my own research.

It was also very nice to meet textbooks in person - to actually put faces to some of the names I have seen and heard for many years from the seminal texts. The line-up of guest speakers was also impressive both Ken Henry and Michael D'Ascenzo!

I liked the location at UNSW - what a great teaching space. The rooms used were well featured and comfortable and the technology worked. However the tea breaks and lunches could be tricky, balancing food, drink while standing and talking is never much fun. On the other hand it did facilitate free movement and conversation.

I look forward very much to the next conference. My true highlight in the tax academic calendar.

Elen Seymour
University of Western Sydney

JATTA

The closing date for submissions to the next edition of the Journal of the Australasian Tax Teachers' Association (JATTA) is 31 March 2010. This date was chosen by the JATTA Editorial Board to enable papers to be refereed in time for publication of the next issue in late 2010. JATTA welcomes submission from authors of the 2009 ATTA conference papers as well as others. In addition to papers on the theme of this year's conference: Changing Taxes for Changing Times, all papers related to taxation will be considered, subject to the normal process of refereeing.

All submissions should be made by email to either John Taylor (c.taylor@unsw.edu.au) or Fiona Martin (f.martin@unsw.edu.au) who will be Joint Special Editors of the next issue by the closing date of 31 March 2010.

Submissions should be presented in double spaced 12 point Times Roman font and include an abstract of approximately 100 words submitted on a separate page.

All submissions to JATTA are subject to double blind peer review by appropriate specialists in the field.

JATTA satisfies the description of a refereed journal in current Australian Department of Education, Employment and Workplace Relations (DEEWR) guidelines.

Author guidelines are available at:

http://www.atax.unsw.edu.au/atta/jatta/JATTA_Author_Guidelines.pdf

Please note in particular that JATTA has adopted as its style guide the Australian Guide to Legal Citation (AGLC), produced by the Melbourne University Law Review. The AGLC can be viewed in PDF form at <http://mulr.law.unimelb.edu.au/go/aglc>

Alternatively, a print copy (at a modest cost) can be ordered from: http://mulr.law.unimelb.edu.au/files/2008_AGLC_order_form.doc. We look forward to receiving your submissions.

Kind regards

John Taylor and Fiona Martin, Joint Special Editors, JATTA 2010 and
Professor Dale Pinto, Editor-in-Chief, JATTA

4 The CCH ATTA Doctoral Series Call for Expressions of Interest

Expressions of interest are called for doctoral submissions to be considered for the second issue of The CCH ATTA Doctoral Series.

Applicants need to follow the guidelines listed below which have been agreed to by the Doctoral Series Editorial Board (DSEB), consisting of:

- Jonathan Mendel – Publisher/Sponsor representative
- Professor Chris Evans – ATTA representative
- Professor Rick Krever – ATTA representative
- Professor Dale Pinto – ATTA representative

1. To be eligible for submission for possible publication in The CCH ATTA Doctoral Series, a doctoral thesis must be at least at the stage of having been approved for award of the degree, but need not be awarded at the time of submission.

2. Submissions must be made to the DSEB by the relevant cut-off date for a year to be considered for possible publication in the series in that year. For 2010, the cut-off date is 31 July 2010.

3. Theses from any period will be considered by the DSEB for possible publication in the series. However, the currency, relevance and topical interest of the thesis will be among the considerations taken into account by the DSEB in selecting a thesis for possible publication.

4. If a thesis which is submitted by an author needs to be updated/edited in the view of the DSEB then the author undertakes to carry out any updates/edits to the satisfaction of the DSEB within time frames which the DSEB specifies.

5. Submissions relating to all areas of taxation with particular relevance to Australia and/or New Zealand are welcome.

6. Doctoral submissions may include submitted PhD or SJD theses.

7. The DSEB may decide not to publish any submissions received in a particular year.

8. The decisions of the DSEB are final and no correspondence will be entered into.

Please send submissions on or before the 2010 cut-off date of 31 July 2010 to Professor Dale Pinto (Dale.Pinto@cbs.curtin.edu.au), including a brief statement on the status of the award (whether awarded or approved), details of the supervisors of the degree, and copies of the examiners' formal reports on the thesis.

5 Arrivals, departures and honours

Congratulations to **Michael D'Ascenzo** on being awarded an Order of Australia Officer (AO) in the General Division: "For service to public administration, particularly through reform and innovative engagement with the taxation profession and other Government agencies." *Sydney Morning Herald* 26 January 2010 p 14. See also 'Minister Congratulates Tax Commissioner on Australia Day Award', Senator the Hon Nick Sherry, Assistant Treasurer, Media Release, 26 January 2010
<http://ministers.treasury.gov.au/DisplayDocs.aspx?doc=pressreleases/2010/013.htm&pageID=003&min=njsa&Year=&DocType>

Elen Seymour was recently appointed a lecturer in law at the University of Western Sydney. Elen holds a BA, an LLB and an LLM from the University of Sydney. She has applied to undertake a PhD at the University of Sydney in the taxation Area. Elen has considerable experience in the taxation area at the ATO especially in the International Tax Division, as a taxation consultant with PricewaterhouseCoopers (Sydney) and as a Senior Associate Taxation practice with PricewaterhouseCoopers (Ottawa). She also has seven years experience as a casual academic mainly in the taxation area. Her professional publications include contributed chapters to *Financial planning in Australia*, by Taylor S, Juchau R and Houterman B (LexisNexis).

Lex Fullarton is involved with the first publicly owned solar farm in Western Australia. "They have combined resources to pick up 220 kilowatts of solar energy between them and were justly awarded for their incredible effort when they received an award for finishing in the top three for the 'Regional Achiever of the Year Awards for 2009'.

Mr Fullarton, appropriately nicknamed 'Captain Planet' is the main instigator behind the rapid and history making achievements of what are affectionately known as the Carnarvon 'fruitloops'."

Source: *Northern Guardian* 13 January 2010 p 1

John McLaren has resigned from CQ University, Rockhampton and has taken up a position in the Faculty of Law at the University teaching taxation law. He has in effect replaced Mark Burton, who has moved to the University of Melbourne. John can be contacted on (02) 6201 5637 or john.mclaren@canberra.edu.au

Tim Edgar of University of Western Ontario Law School has joined Sydney Law School on a fractional basis. Tim is well known internationally for his expertise in taxation of financial

transactions. He will teach two subjects a year, in 2010 Comparative Taxation of Financial Transactions and Comparative Income Taxation.

6 Doctoral news

8th IBFD meeting for research students

We have the pleasure to announce the 8th IBFD meeting for research students in international, comparative and European tax law, taking place in Amsterdam from Sunday July 4th to Wednesday July 7th this year. The aim of the meeting is to give research students all over the world engaged in doctoral or other substantial research the opportunity to meet and discuss their research projects in a selected circle of fellow researchers and leading experts and make use of the IBFD library for their research projects.

Detailed information about the meeting can be found here:
http://www.ibfd.org/portal/AcademicActivities_studentsMeeting.html

We would very much appreciate if you could forward this email to students of yours that would qualify as candidates and could be interested.

Yours Sincerely

FVI
RR

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Graham Hill IFA Research Prize

See item 10 Prizes and Scholarships

7 New Zealand developments

Proposed tax changes in New Zealand

On 20th January 2010, the New Zealand Tax Working Group produced its report on the tax system in New Zealand: A Tax System for New Zealand's Future (available at <http://www.victoria.ac.nz/sacl/cagtr/pdf/tax-report-website.pdf>)

On 9th February 2010, the NZ Prime Minister, John Key, made a number of announcements in respect of what may be expected from the May 2010 Budget. While the Tax Working Group report has clearly been considered, there appears to be some gap between the report recommendations and the indicated direction of the government.

It is generally accepted that the New Zealand tax system is in need of reform. The Tax Working Group report makes a number of suggestions as to the form these changes may take, including alignment of personal, corporate and trust tax rates, and options to dampen New Zealander's preferences for investment in rental property. Specifically, the Tax Working Group suggests that broadening the tax base and lowering tax rates is likely to generate greater economic sustainability.

What was announced on 9th February in New Zealand was a diluted version of 'what might have been'. An area of agreement between the Tax Working Group and the government is in relation to GST. The Prime Minister announced a likely increase in GST to 15 per cent (from the current 12.5 per cent). As well as the revenue raising potential of NZ\$1.9 billion, this option also has the possible benefit of reducing the attractiveness of consumption. To minimise the impact on lower income earners, some adjustments will be made to the welfare system in connection with this, together with likely reductions in the highest marginal tax rate (as also recommended by the Tax Working Group).

The Tax Working Group identified a comprehensive capital gains tax as an effective mechanism to broaden the tax base, although the government had clearly signalled that this option was unlikely to gain traction. The specifics of the taxation of capital remain unknown, with only the confirmation that change will occur. However, a land tax, capital gains tax or a risk-free return method for taxing investment properties have all been excluded as options. Likely options are changes to the deductions on building depreciation for rental properties and limiting the ability of investors to offset property tax losses against other income. At the present time, figures reported in the media suggest that NZ\$200 billion is invested in rental property, which generates around NZ\$500 million in tax losses per annum. The potential saving from removal of depreciation deductions is estimated at up to NZ\$1.6 billion. With New Zealand's borrowing accumulating at around NZ\$250 million per week, it is difficult to see how the suggested tax changes (of NZ\$3 billion to \$4 billion) will assist in achieving economic growth. However, we will need to wait until May to find out how far the government will go in implementing change.

Lisa Marriott

Special Issue: New Zealand Journal of Taxation Law and Policy (September 2010)

As editors we are dedicating the September 2010 issue of the *New Zealand Journal of Taxation Law and Policy* to a themed issue entitled Tax Reform: Where to Next?, so as to enable informed debate to build upon the New Zealand Tax Working Group's December 2009 Conference recommendations and its January 2010 report, and to inform the Government as it deliberates upon the policy options raised by the Tax Working Group. Professor Kevin Holmes and Associate Professor David Dunbar of Victoria University of Wellington have accepted an invitation to be the Guest Editors to coordinate this special issue.

We welcome contributions on any aspect of tax reform including the outcome of the Henry Review in Australia. Please send your contributions to Kevin <kevin.holmes@vuw.ac.nz> and David <David.Dunbar@vuw.ac.nz> with a copy to the Editors <a.sawyer@afis.canterbury.ac.nz> and <L.M.Tan@massey.ac.nz> by 2 April 2010.

8 New Tax Agents Services Regime in Australia

A national system of registration and regulation of tax agents was introduced in Australia by the following legislative package:

- Tax Agent Services Act 2009 (TASA 2009). The TASA 2009 is the main Act. It establishes the Tax Practitioners Board and provides for the registration of tax agents and BAS agents.
- Tax Agent Services Regulations 2009 (TAS Regulations 2009). The Regulations contain, among other things, the qualifications and relevant experience requirements for registration.
- Tax Agent Services (Transitional Provisions and Consequential Amendments) Act 2009 (Transitional Act). This Act deals with the consequential and transitional matters arising from the enactment of the TASA 2009.

On 23 October 2009, the Assistant Treasurer issued a press release announcing the members of the new Tax Practitioners Board. Three ATTA members (Gordon Cooper, Cynthia Coleman and Dale Pinto) are part of that Board. For obvious reasons, Gordon, Cynthia and Dale are restricted in what they can say, but useful information regarding the requirements of the new rules (including the rules relating to registration) may be found at the Tax Practitioner's Board website: <http://www.tpb.gov.au/>

Set out below are some of the FAQs which are available from the above website:

When does the new legislation take effect?

The Tax Agent Services Bill 2008 was introduced into Parliament on 13 November 2008 and Royal Assent was given to the TASA 2009 on 26 March 2009.

The provisions that enable the new Tax Practitioners Board to be established commenced on 26 March 2009, when Royal Assent was given to the TASA 2009. The early commencement of these provisions is to enable the chair and members of the Board to prepare for the commencement of the new regulatory regime.

The remaining provisions of the new legislation that constitute the new regulatory regime for the registration of tax agents and BAS agents will commence on 1 March 2010.

What is a tax agent?

Under the new legislation, a tax agent is a person or entity registered under the TASA 2009 to provide a tax agent service.

What is a tax agent service?

Under the TASA 2009, a tax agent service is any service that relates to:

- ascertaining or advising about the liabilities, obligations or entitlements of an entity under a taxation law; or
- representing an entity in their dealings with the Commissioner of Taxation; and that is provided in circumstances where it is reasonable to expect that the entity will rely on it to satisfy liabilities or obligations under a taxation law, or to claim entitlements under a taxation law.

A tax agent service therefore includes, but is not limited to:

- preparing or lodging a return, notice, statement, application or other document about a taxpayer's liabilities, obligations or entitlements under a taxation law
- preparing or lodging on behalf of a taxpayer an objection under Part IVC of the Taxation Administration Act 1953 (TAA 1953) against an assessment, determination, notice or decision under a taxation law

- applying to the Commissioner or the Administrative Appeals Tribunal for a review of, or instituting an appeal against, a decision on an objection under Part IVC of the TAA 1953
- giving a taxpayer advice about a taxation law that the taxpayer can reasonably be expected to rely upon to satisfy their taxation obligations
- dealing with the Commissioner on behalf of a taxpayer.

Tax agent services only include those services that involve the application or interpretation of a taxation law (and therefore require the provider to have a certain level of knowledge and experience in the taxation laws), and those services which involve representing an entity in their dealings with the Commissioner.

See section 90-5 of the TASA 2009 and Chapter 2, paragraph 2.29, explanatory memorandum to TASA 2009.

9 Book reviews

Coleman, James *Tax avoidance law in New Zealand*, Auckland, CCH New Zealand, 2009

New Zealand barrister, James Coleman, has produced a timely book on tax avoidance law in New Zealand. The book succinctly captures the key principles and themes of anti-avoidance in New Zealand.

Coleman takes a complex topic and produces a highly accessible text. This is facilitated by the quality of the writing and the logical structure adopted throughout the book. While the book is aimed at practitioners, it is likely to have considerable utility among academics: both for teaching and research purposes. From an academic perspective, inclusions of sections such as Sources of Authority may be of particular interest to those teaching undergraduate taxation. Furthermore, students are likely to benefit from chapter five, which outlines application of the general anti-avoidance provision. In addition, there is a comprehensive discussion on Arrangement in this chapter that provides a useful analysis of this important concept.

Some of the most recent New Zealand cases are discussed in depth, including the two Supreme Court decisions: *Ben Nevis Forestry Ventures Ltd v C of IR*; *Accent Management Ltd v C of IR* (2009) 24 NZTC 23,188 and *Glenharrow Holdings Ltd v C of IR* (2009) 24 NZTC 23,236. Also included is the Penny and Hooper case that created much interest in 2009 (*Penny v C of IR*; *Hooper v C of IR* (2009) 24 NZTC 23,406). The inclusion of these cases throughout the book highlights recent developments in interpretation of the legislation. While the recently decided ‘banking cases’ in New Zealand are absent from this book, this is due to the timing of publication, court decisions and subsequent party negotiations. Further editions of this book will be worth investigation once these important chapters in New Zealand’s anti-avoidance history are included.

Topically, a chapter on income splitting is included in the book. As New Zealand is now appearing increasingly likely to adopt a formal income splitting arrangement, the practice may soon fall outside the realm of tax-avoidance in New Zealand. However, at the present time, the use of certain structures facilitates in achieving the same outcome. This is discussed in chapter eight of the book, together with the courts decisions in cases including partnerships and trusts in New Zealand.

In addition to those topics outlined above, the book includes:

- a historical account of the development of anti-avoidance provisions in New Zealand, including relevant international developments in Australia, Canada and the United Kingdom (in chapter two);
- the different interpretations of the purpose of the general anti-avoidance provision (in chapter three);
- the relationship between the anti-avoidance provision and other provisions (chapter four);
- discussions on what is and what is not tax avoidance (in chapters six and seven); and
- the choice principle and the merely incidental exception (in chapters nine and ten).

This book provides a unique and valuable addition to the current sources of information available on tax avoidance law in New Zealand. As an information source, it is likely to be utilised by academics as well as practitioners, and provides a thorough reflection of the current state of the law.

Lisa Marriott

Littlewood, Michael *Taxation without representation: the history of Hong Kong's troublingly successful tax system*, Hong Kong, Hong Kong University Press, 2010

“Michael Littlewood is ideally equipped to explain to the many interested readers and would-be readers why they should take a close interest in Hong Kong and its ‘troublingly successful’ tax system. Drawing on his years of experience he takes full advantage of the availability of primary sources showing how the United Kingdom government, in the shape of Whitehall, was unable to effect major change in the Hong Kong system of taxation. That system violated many principles which conventional London theory found to be essential yet the local community were able to keep the system as it was. The reader can look forward to an excellent read as the answer to this puzzle is unravelled – partly a matter of ‘who done it?’ but, even more so, of ‘how did they get away with it?’ But the system itself is also fascinating and Dr Littlewood’s book will prove indispensable for anyone wanting to use the Hong Kong precedent to argue for a flat rate tax system in their own country.”

John Tiley

“Michael Littlewood’s *Taxation without representation* is a fascinating case study of a seemingly successful tax system operating in a non-democratic context. It is a first-rate history and raises troubling questions about the necessity of linking taxes and democratic choice. The book also raises intriguing doubts about whether low taxes and low services may be an acceptable alternative model to the prevalent high-tax, high services Western welfare state. This book should be required reading for students of political science, history, sociology and law.”

Reuven Avi-Yonah

Marriott, Lisa *The politics of retirement savings taxation: a trans-Tasman comparison*, North Ryde, CCH, 2010

I was in two minds when asked to review this book, which is the first in the CCH and ATTA doctoral series. On the one hand it covers an area of taxation, being retirement funding taxation, that I have a personal interest in and it covers a period of change in that area in respect of which I was professionally involved. Yet, on the other hand, I make no claim to any

knowledge of the study of history, nor indeed politics, having last looked at either of those disciplines in year 8.

Nevertheless I found the book fascinating from two perspectives. First, unlike most taxation studies, which look at either the technical detail of tax, its effect on taxpayers or its policy, this book is a study of the interplay of the various institutions that shaped a particular area of taxation, being the taxation of retirement funding.

Secondly, as a professional who had to respond to these changes through working in superannuation and taxation, both in Australia and to a more limited extent in New Zealand, it gave me some visibility of the institutional forces that actually drove those changes that I could compare with my view of who was driving the changes.

The institutions that were the subject of the study included bureaucracies such as the Australian and New Zealand Treasuries, political institutions such as the Australian Treasurer and New Zealand Minister of Finance and their respective political parties, the trade unions, interest groups such as the elderly, business organizations and the financial sector and, finally, individuals.

Within that cohort of institutions what one sees coming through the book is the significant influence of four players in particular.

In the Australian context Paul Keating as Federal Treasurer was most influential in the two biggest changes in Australia over the period studied. The first was the increasing in the tax on lump sums and on fund income and, secondly, and arguably more important given its effect on the amount of retirement savings in Australia, was the formalization of the compulsory saving for retirement in the form of the superannuation guarantee, introduced in 1993.

In the New Zealand context the one person who looms large in the book is Roger Douglas, the 'market ideologue' (page 213) who had New Zealand being seen as the leading market based economy during the 1980's. Indeed, economic purity in retirement funding tax in New Zealand seems to have been the main driver for where it is today. Secondly in respect of New Zealand, was the role that was played by the New Zealand Treasury. Both these players significantly influenced the 'most radical' (page 218) of the two countries reform of retirement funding taxation: that radicalism being that New Zealand simply does not have any tax incentives for funding retirement, unlike every other country in the OECD.

Overall though, this book will bring memories of the period flooding back to those who were involved with the changes at the time, either as driving them or having to respond to them, and it will provide hours of fun in trying to put a name to some of the interviewees who were quoted.

With respect to the politics of the changes in the way that retirement funding is taxed in each country, this book should confirm most tax practitioners long held conspiracy theory that, ultimately, tax design is driven by a political agenda, notwithstanding the lip service that is given to the general principles of a good tax- equity, simplicity and efficiency.

Gordon Mackenzie

10 Prizes and Scholarships

Graham Hill IFA Research Prize

Applications invited for GRAHAM HILL IFA RESEARCH PRIZE

Fully paid participation in IFA Congress and Poster Program in Paris, 11-16 September, 2011

International Fiscal Association (Australian Branch) and Australasian Tax Teachers Association

Justice Graham Hill, who was the patron of ATTA and the president of the 2003 International Fiscal Association (IFA) Congress in Sydney and a leading figure in tax in Australia for more than 30 years, died in August 2005. The Australian IFA branch in association with ATTA has established a prize in his memory known as the Graham Hill IFA Research Prize.

Applications for the Prize are invited from current doctoral students working in international or comparative taxation in Australia. Members of ATTA supervising eligible doctoral students are requested to bring the prize to the attention of their students. If you are a member of ATTA and have your own thesis in progress, you are also encouraged to apply.

The Prize

The Australian IFA branch will pay for one Australian doctoral student to attend an IFA Congress once every two years as part of the Poster program. This involves preparing posters explaining the subject of the thesis and discussing the thesis with interested participants in the Congress.

The prize will next be offered in relation to the annual IFA Congress in Paris 11-16 September, 2011.

The payment includes an advance purchase economy airfare and per diem to cover budget hotel for six nights and other incidental expenses. The prize will be paid as a cash sum in advance, not against receipts. The winner participating in the poster program will not need to pay the registration fee for the Congress but will be given complimentary registration by IFA (which is the standard arrangement for the poster program).

The winner must provide a brief report to the IFA Australian Branch and ATTA within one month of the end of the conference about their experience in attending the conference.

The winner of the prize for 2007 was Ms Kathryn James of Monash University Law School and for 2009 Fiona Martin of Atax, UNSW.

Application process

All doctoral students enrolled at Australian universities working in subjects that have an international or comparative tax dimension are eligible. Applicants will have made progress on their thesis at least to the point that they have a detailed thesis proposal and have written at least one full chapter.

Applications should be sent to Professor Dale Pinto of Curtin University of Technology, email Dale.Pinto@cbs.curtin.edu.au The initial application should be a single Word document and need only include the following information:

Name

Contact details, including email

Current title and abstract of thesis

Current state and projected timeline for completion of thesis

Brief indication of the international or comparative element of the thesis (this will often be evident from the title or abstract but needs to be clear to be eligible to apply)

Applications are due by 31 October 2010.

After an initial vetting of the applications by the judging panel, eligible students will be contacted by ATTA and asked to submit a sample of one or more thesis chapters and a report from the thesis supervisor(s). The prize is not dependent on completion of the thesis. Indeed one of the general purposes of the poster program is to obtain input into the finalisation of the thesis from the international group of tax scholars and professionals who attend IFA (usually in excess of 1,000 registrants).

ATTA will appoint a panel of judges in due course.

The winner of the prize will be announced at the Annual ATTA conference in January 2011, to be held in Melbourne. This allows time for the winner to prepare for the Poster Program at the IFA Congress.

To the members of the Permanent Scientific Committee and the Executive Committee

Ladies and Gentlemen,

As you know IFA has instituted the Mitchell B Carroll Prize in order to encourage scientific work. This Prize is awarded for a work dealing with international fiscal questions, comparative fiscal law or local fiscal law with the emphasis on the relationships with the fiscal law of foreign jurisdictions. Competition for the Prize is open to lawyers, accountants and economists. There is an age limit of 35.

The rules on the competition for the Mitchell B Carroll Prize are:

1. The Prize shall be awarded for a typewritten or printed paper devoted to international fiscal law, comparative tax law, or local tax law having an important relation with fiscal law in foreign jurisdictions.
2. Persons under 35 years of age on the 31st of July of the year in which the Prize is awarded may compete whether they are members of the Association or not.
3. The paper must not have been published more than 2 years previously, and if it is a thesis for a doctor's degree the defense of it must not have taken place more than 2 years previously, this period being counted from the 1st of January of the year of publication or defense of thesis. Only individual papers bearing the name of the author may be submitted to compete for the Prize. Papers submitted by several authors are excluded.
4. Papers may be entered by the authors themselves, but the Branches of IFA or even individual members, domiciled in countries where an IFA Branch does not exist, may submit papers not directly submitted by its author.
5. The Jury will only accept original work making either a theoretical or a practical contribution to the study of the effects of taxation, whether it concerns international taxation or comparative tax law.
6. Only papers written in one of the three official languages of IFA (English, French and German) will be accepted.
7. There is no restriction on the number of pages of the paper. The choice of subjects is unlimited.
8. The Jury will consist of five members, who are appointed by the Executive Committee from amongst the IFA membership upon recommendation by the Permanent Scientific Committee.

9. The winner will receive a medal and an invitation to attend the Congress during which the Prize is awarded, as well as an amount of Euro 5,000. This year's IFA Congress will be held in Rome, Italy from 29 August – 3 September 2010.
10. The Jury's decision shall be made known at least two months before the appropriate Congress.
11. Papers entered for the Prize for a given year should be submitted with six (hard) copies on or before the 1st of April.

So far, we only received 3 entries for the Rome Congress and we therefore turn to you.

Should you know any lawyers, accountants or economists who would like to compete for this year's Mitchell B. Carroll Prize, please ask them to supply the IFA General Secretariat with six (hard) copies of their thesis and CV.

The address details of the IFA General Secretariat are:

c/o World Trade Center
P.O. Box 30215
3001 DE Rotterdam
Netherlands
Telephone: (31-10) 405 2990
Fax: (31-10) 405 5031
E-mail: a.gensecr@ifa.nl

Thank you very much in advance for your kind cooperation.

Yours sincerely,

Anja van Zwietering
International Fiscal Association
Executive Secretary
e-mail: a.gensecr@ifa.nl

Editor's note: If you are interested in applying, please contact Professor Richard Vann
richard.vann@sydney.edu.au

Erste Bank and Die Presse offer a full-time scholarship for the academic year 2010/2011 which represents Euro 11.900,- Every graduate in the field of economics, social science and laws, who has not yet completed his 30th year by the time of application, is allowed to apply. The scholarship will be granted in accordance with regulations for the curriculum of the LL.M. program in International Tax Law to the applicant who evidences best academic accomplishment. Additional skills will be taken into account, as well.

Please submit your application for the scholarship by February 28, 2010 at the latest, to Ms. Mag. Ender-Rochowansky . Any recourse to court of law is excluded. The application form is for download at <http://www.international-tax-law.at> at "Scholarship".

Information at: Mag. Barbara Ender-Rochowansky
Akademie der Wirtschaftstreuhänder GmbH
Tel.: 01-815 08 50-15; b.ender@wt-akademie.at
<http://www.international-tax-law.at>

11 Visiting Fellowships

Universita Commerciale Luigi Bocconi
Via Sarfatti 25
20136 Milano
Milan, December 18th 2009

Re: Bocconi University Visiting Professor program 2010/2011 A.Y.

Dear Colleague,

Bocconi University is pleased to announce the call for the Visiting Professor Program 2010-11.

The Program is intended to develop and nurture teaching excellence at the undergraduate, graduate and PhD level. It establishes a framework for the long-term collaborative development of scholarly teaching in different areas between Partner Universities involved. Moreover, it provides special opportunities for collaborative work between faculty members and allows students and professors to share international perspectives.

Specific information on the positions available - Long and Short Term - can be found on Bocconi website www.unibocconi.eu/facultyrecruiting. The areas of interest are all those within the fields of Economics, Management, Finance, Decision Sciences, Public Management and Law.

We would appreciate your support in promoting this Program among your Faculty Members and we would be grateful if you could kindly circulate this message or forward it to the competent office. The deadline to receive applications is March 19, 2010.

All the applications received will be considered and evaluated by the relevant Departments. Selected candidates will be approached directly by our faculty members to finalize the invitations.

Applications (a complete CV in English and the statement of interest for one of the positions available) and any further query are to be addressed to the Program's reference contact at Bocconi, Ms. Barbara Bovi (recruiting@unibocconi.it).

I thank you in advance for your kind attention and take this opportunity to send you my best regards.

Sincerely,
Lorenzo Peccati
Vice-Rector for Human Resources Development

Subject: Call for Application - LEWI RGS & Visitorship Programme

Dear LEWI members,

LEWI is inviting applications for two of its programmes: The Resident Graduate Scholarship Programme and The Visitorship Programme.

The Resident Graduate Scholarship (RGS) Programme

The Programme was launched with an aim to advance bilateral collaboration between Hong Kong Baptist University and participating member institutions, as well as to promote graduate research in East-West studies. The programme is conceived with a reciprocal vision to bring students of participating universities to Hong Kong and vice versa. The applicant must be a full-time student enrolled in a graduate degree programme by research at any tertiary institutions working on a thesis with an East-West axis. Priority will be given to applicants whose research areas are on the following themes: environment, sustainability, and mobility. The duration of research study is 5 months. An allowance of HK\$6,000 (about US\$750) for each month spent abroad will be awarded by LEWI.

Applications for the Fall semester starting from September 2010 should be submitted before 15 March 2010. Please visit <http://www.hkbu.edu.hk/~lewi/programmes.html> <<http://www.hkbu.edu.hk/%7ELewi/programmes.html>> for application form and further details.

The Visitorship Programme

The programme was launched with a view to facilitate faculty exchange among member institutions and to promote collaborative research and other scholarly activities with an East-West axis. The duration of research visit ranges from two weeks to one month. Successful applicants will be awarded up to HK\$20,000 (about US\$2,500) for travel expenses.

The applicant must be a full-time faculty member. He/she must have obtained approval and leave of absence from his/her home institution to accept the visitorship and should have secured an invitation from the receiving institution. Priority will be given to applicants whose research is of high relevance to East-West studies, and whose research areas are on the following themes: environment, sustainability, and mobility.

Application guidelines and application form can be downloaded at LEWI's website: <http://www.hkbu.edu.hk/~lewi/programmes.html#visitorship> <<http://www.hkbu.edu.hk/%7ELewi/programmes.html#visitorship>> . Completed applications should be returned to the LEWI Secretariat by 15 March 2010. Awards will be announced in late October 2009.

Sincerely,
LEWI

Dear Southeast Asia expert

The **Australia-Netherlands Research Collaboration** would like to announce that the Guidelines and Selection Criteria for the **2010 round of Overseas PhD Travel Fellowship Funding** are now available, and have been posted at www.aust-neth.net. Individuals currently enrolled in a PhD program at an Australian university, and who are researching Southeast Asia are eligible to apply.

Funding is available for students to conduct specific, defined tasks in the Netherlands related to their PhD. These tasks could include fieldwork, consulting an archive or library, engaging in language or disciplinary study, or consulting academic experts. Funds will cover economy class return travel between Australia and the Netherlands plus a living allowance for a period of between one and six months. The research must occur within the term of the PhD

enrolment, and take place in the period from mid 2010 - June 2012. Up to four Fellowships will be offered in this round.

Please pass this message on to students who may be interested in applying for a Travel Fellowship. ** Closing date is Friday, 16 April 2010 **

For further information contact Helen.McMartin@anu.edu.au, tel 02 6125 0693

Please also note that the ANRC Netherlands office is offering similar PhD travel fellowships to students enrolled at a Dutch university, to travel to Australia to conduct research. See www.aust-neth.net for details.

Regards, Helen

Helen McMartin
Project Administrative Manager
The Australia-Netherlands Research Collaboration
Building 9, Room 4138
The Australian National University
ACT 0200 Australia

Office hours: 9.30am - 2.30pm Mon, Wed, Thurs
tel 61 2 6125 0693
fax 61 2 6125 5525
email Helen.McMartin@anu.edu.au
www.aust-neth.net

12 Tax, Accounting, Economics and Law Related Meetings

Local

Richard Bird: Principles of Revenue Administration: 29 March – 1 April 2010: Atax, UNSW. Professor Richard Bird is conducting a four day course on the Principles of Revenue Administration at Atax, Faculty of Law, UNSW from 29 March to 1 April 2010 inclusive. A limited number of places in the course are available to ATTA members on a non-assessed (CLE/CPD) basis. Richard is the Professor Emeritus of Economics, Associate of the International Institute of Business, Rotman School of Management, and Senior Fellow, Institute of Municipal Finance and Governance, Munk Centre of International Studies, all at the University of Toronto, and has held a variety of visiting positions at Harvard Law School, the C.D. Howe Institute, the World Bank Institute, the International Monetary Fund, Monash University, Australian National University, Erasmus University, as well as with the Japan Council of Science, the Indian Council of Social Science, the World Bank and the International Monetary Fund. His expertise and experience is well known. The course will consider in detail the principles that underpin the effective operation of modern revenue authorities. The course will focus on issues such as: typologies of revenue authorities; organisational issues; compliance and enforcement strategies; revenue forecasting; technology and human resource issues; benchmarking and international best practice; other strategic and operational issues that relate to tax and revenue agencies. The course costs \$2,050 including GST for ATTA members, and includes the four days attendance and extensive Study Materials. If you require further details contact Chris Evans on cc.evans@unsw.edu.au

Atax, University of New South Wales **22nd GST and Indirect Tax Workshop** 15-16 April 2009 The Sheraton Noosa Resort & Spa, Noosa, Queensland. This July will mark the tenth year since the introduction of GST in Australia. It has become an indispensable buttress to national fiscal planning. The past year has seen further developments in the interpretation of fundamental concepts found in the GST legislation. This conference will review policy and principles that underpin GST administration and papers across a range of themes will be taking a close look at these underlying issues. Important cases such as TT line, Dept Transport, Amex and Travellex, Luxottica and Sunchem will be the starting point for this far reaching review. http://www.atax.unsw.edu.au/news/docs/2010/GST_Workshop_2010.pdf
The detailed program will be available at www.atax.unsw.edu.au from 22 February 2010.

The 23rd Annual Conference of the Australasian Tax Teachers Association Conference 2011, co-hosted by the Melbourne Law School and the Monash University Taxation Law and Policy Research Institute, will be held at the Melbourne Law School over 19-21 January 2011. The Conference theme will be "Tax - it's more than numbers". The conference website is available at: <http://www.tax.law.unimelb.edu.au/go/news-and-events/atta-conference---january-2011/index.cfm>

As the Australian Open tennis tournament will be running at the same time as our conference, you should make travel arrangements and accommodation bookings well in advance of the conference. At present the organising committee is negotiating accommodation packages, which we will notify you of next month.

Ninth Atax International Tax Administration Conference, Sydney, 7 - 9 April 2010. The theme of the 2010 conference will be Tax Administration: Building Bridges. The conference brochure and online registration are now available at <http://www.atax.unsw.edu.au/news/event-detail.asp?id=2531>

To secure your place at the 2010 conference please register online as soon as possible.

Conference places are restricted and we anticipate this will be a very popular event.

If you require accommodation please complete the accommodation booking form at the back of the conference brochure

http://www.atax.unsw.edu.au/news/docs/2010/TaxAdmin_Conference_2010.pdf and return it directly to the Marriott. We only have a limited number of rooms at the special conference rate, and so urge you to complete the booking as soon as possible.

Academic enquiries:

Dr Binh Tran-Nam, Phone +61 2 9385 9561, Fax +61 2 9385 9515 b.tran-nam@unsw.edu.au

Dr Michael Walpole Phone +61 2 9385 9526, Fax +61 2 9385 9515 m.walpole@unsw.edu.au

Administrative enquiries

Kathrin Bain Phone +61 2 9385 9541, Fax +61 2 9385 9515 k.bain@unsw.edu.au

Conference coordinator Christine Brooks Christine.brooks@unsw.edu.au

Queensland Tax Teachers' Symposium, Monday 5 July 2010 Advance Notice: Call for Papers. Griffith University will host the Inaugural Queensland Tax Teachers' Symposium on Monday, 5 July 2010. This symposium brings together Queensland tax academics and research higher degree students to discuss and present their current research interests. This is a joint initiative between academics from the following universities: University of Queensland, University of Southern Queensland, Queensland University of Technology, Central Queensland University, Bond University, Griffith University and James Cook University.

The 2010 Symposium will be held the Griffith University's South Bank campus located on the fringe of Brisbane's central business district. Those interested in presenting a paper (including research higher degree students) are encouraged to submit a short abstract of their

work by 30 April 2010 (500 words). Authors will be notified of their abstracts acceptance by 14 May 2010.

Registration is open to all academics with a research or teaching interest in tax, as well as research higher degree students who are current undertaking an honours or a PhD dissertation in a tax related topic. While registration is free numbers are limited and attendees will need to register by Friday 14 May 2010. Note it is possible for tax academics to attend without presenting a paper.

General enquiries about the symposium (including paper submissions and registration) should be directed to:

Brett Freudenberg
Senior Lecturer - Taxation
Griffith Business School, Griffith University
Email: b.freudenberg@griffith.edu.au
Tel: 61 7 3382 1196; Fax: 61 7 3382 1128

Taxation Institute of Australia <http://www.taxinstitute.com.au> lists many of the TIA conferences, conventions, seminars, breakfast clubs.

For further enquiries, contact Jessi Guy (02) 8223 0043 or email

jessiguy@taxinstitute.com.au. Register online at <http://www.taxinstitute.com.au>

25th National Convention - 'Speaking from Experience', 3 – 5 March 2010, Melbourne Convention and Exhibition Centre. The 2010 program will include streams focused on: Corporate; SME; Superannuation; Insolvency; Structures; Trusts.

Keynote speakers include:

The Hon Justice Richard Edmonds of the Federal Court
Commissioner of Taxation, Michael D'Ascenzo
Cameron Rider , Allens Arthur Robinson
Professor Gordon Cooper AM (Life)
Terry Murphy SC , Victorian Bar
Mark Robertson , Queensland Bar.

Please contact the National Events Team on 1300 733 842 or [click here to email nationaleducation@taxinstitute.com.au](mailto:nationaleducation@taxinstitute.com.au).

States Taxation Conference, Taxation Institute of Australia, Tenth Annual States' Taxation Conference, Thursday 29 – Friday 30 July 2010, Sofitel Hotel, Brisbane. Call the National Events team on 1300 733 842 for more details.

2010 National GST Intensive Conference, Taxation Institute of Australia, 9 - 10 September 2010, Four Seasons Hotel, Sydney. Call the National Events team on 1300 733 842 for more details.

Single Unit Enrolment Taxation Sydney Law School 2010

Participants in our Legal Professional Development (LPD) program are able to “audit” Postgraduate Units of Study, attending lectures and receiving copies of Lecture Notes. LPD students do not undertake examinations. Study by this method is for interest and information purposes only.

Courses are offered by one of two methods, either attendance one night per week for 13 weeks commencing the week beginning Monday 2nd March 2009 (Semester 1), Monday 27th July 2009 (Semester 2) or by “intensive” mode. Courses offered as intensive units are normally conducted over four or five days.

Location: The majority of courses are held at the Faculty of Law Building, Eastern Avenue, Camperdown Campus, University of Sydney. A small number of courses are conducted at the St James Campus Building, 173-175 Phillip Street, Sydney.

It is also possible to undertake courses which are conducted as part of the Sydney Law School in Europe program (Cambridge and London). For detailed advice please see:
<http://www.law.usyd.edu.au/fstudent/coursework/LLM/index.shtml>

Cost:

Sydney Law School: \$2,760 (GST free).

Sydney Law School in Europe: \$3,360 (GST free).

This registration fee includes all tuition and university materials. All registrations should be submitted a minimum of one (1) week prior to course commencement. Full payment is required for confirmation of registrations.

Time: Semester length courses are normally conducted from 6.00 pm - 8.00 pm. Semester length units will predominately be taught at the Old Law Building, Phillip St, St James Campus or other central Sydney locations.

Taxation Law Semester 1 2010

Australian International Taxation LAWS6209-1 Wednesday Evenings (6:00-8:00pm)

Prof Michael Dirkis

Comparative Corporate Taxation LAWS6153-64 Mar 29 – Apr 1 (9:00am-4:45pm) Dr Peter Harris*

Comparative International Taxation LAWS6128-6 Mar 17-19 & 22, 23 (9:00am-3:30pm)

Prof Brian Arnold*

Comparative Value Added Tax LAWS6814-1 Wednesday Evenings (6:00-8:00pm) A/Prof Rebecca Millar

Corporate Taxation LAWS6030-6 Mar 3-5 & 8, 9 (9:00am-3:30pm) Prof Richard Vann

Goods & Services Tax Principles LAWS6214-1 Monday Evenings (6:00-8:00pm) A/Prof Rebecca Millar

International Import/ Export Laws LAWS6037-1 Tuesday Evenings (6:00-8:00pm) Adj Prof Alan Bennett*

Netherlands International Tax LAWS6151-6 Mar 10-12 & 15, 16 (9:00am-3:30pm) Prof Kees van Raad*

Tax and Commercial Laws of the CIS LAWS6945-65 May 5-7, & 10, 11 (9:00am- 3:30pm) Prof Paul Stephan*

Tax Treaties LAWS6177-64 Apr 7-9 & 12, 13 (9:00am-3:30pm) Prof Brian Arnold*

Taxation of Business & Investment Income A LAWS6840-1 Thursday Evenings (6:00-8:00pm) Ms Chloe Burnett/Prof Michael Dirkis

Taxation of Partnerships & Trusts LAWS6118-1 Friday Mornings (8:30-10:30am) Prof Michael Dirkis/Adj Prof Karen Rooke*

The Business of Tax Administration LAWS6926-64 Apr 21-23 & 27, 28 (9:00am-3:30pm) Mr Carson McNeill*

The Impact of Tax on Business Structures & Operations LAWS6825-65 May 12-14 & 17, 18 (8:30am- 4:30pm) Ms Chloe Burnett/A/Prof Rebecca Millar

UK International Tax LAWS6109-65 May 19-21 & 24, 25 (9:00am-3:30pm) Prof Malcolm Gammie*

For further information please contact:

Christopher Pile, Single Unit Enrolment, Faculty of Law, Eastern Avenue, Camperdown Campus, The University of Sydney, NSW 2006

Phone: +61 2 9351 0351 Fax: +61 2 9351 0200, Email: law.singleunit@usyd.edu.au

Overseas

American Accounting Association Calls for paper website <http://aaahq.org/calls/default.cfm>

Canadian Tax Foundation Event schedule 2009/2010

<http://www.ctf.ca/profDev/schedule1.asp>

Tax treaties from a legal and economic perspective, WU (Vienna University of Economics and Business), March 18 – 20, 2010, Vienna, Austria. Organized by the SFB International Tax Coordination, the Institute for Austrian and International Tax Law, WU, Vienna, and IFA Austria (International Fiscal Association) SFB International Tax Coordination and the Institute for Austrian and International Tax Law, WU, Vienna, together with IFA Austria (International Fiscal Association). Topics for Papers

1. The Effects of Bilateral Tax Treaties on Economic Growth
2. Treaty Shopping
3. International allocation of cross border business profits: Arm's length principle and alternatives:
4. Source versus residence
5. Credit versus Exemption
6. Tax treaties and Developing Countries
7. Tax Treaty Application: Cross border administrative issues (including Exchange of Information, Collection of Taxes, Dispute Settlement, Legal Certainty in Tax treaty Application
8. International tax neutrality and non-discrimination

International Fiscal Association (IFA), Austrian Branch; Institute for Austrian and International Tax Law, Vienna University of Economics and Business (WU); Research Institute for European and International Tax Law, Vienna; Akademie der Wirtschaftstrehänder, Vienna **9th International Tax Law Summer Conference** Rust (Burgenland) 11-15 July 2010. Detailed program of case study conference (and the application form, as well) on www.wu.ac.at/taxlaw. We would like to invite you to profit from our early-bird-discount and register soon. For further information please approach to b.ender@wt-akademie.at

Program Main topic: "Recent Developments in Tax Treaty Practice"

Sunday, July 11 17.30 Opening: M. Lang

Mozart's world reflected in "The Magic Flute": Christina Lang

Monday, July 12 9.00 – 9.40 Tax treaty case law around the globe: Baker

10.30 – 13.00 Case studies: What happens when states disagree? – Qualification conflicts in tax treaty law: Dawson, Jirousek, M. Lang, Pahapill, Wichmann

14.45 – 17.30 Workshop: Recent OECD developments: Sasseville

Tuesday, July 13 9.00 – 9.40 Recent US tax developments: Rosenbloom

10.30 – 13.00 Case studies: Secondment of employees within a group: Jiro use k, Pistone, Rosenbloom, Sasseville, Schoueri, Wichmann

14.45 – 17.30 Workshop: Recent ECJ case law: Baker, M. Lang, Pistone

Wednesday, July 14 9.00 – 9.40 Recent international tax developments in India: Ostwal, Rohatgi

10.30 – 13.00 Case studies: Transfer pricing in a changing world: Green, Loukota, Maisto, Rosenbloom, Schuch

14.45 – 17.30 Workshop: Transfer pricing from the perspective of emerging markets – the Brazilian experience: Schoueri

Thursday, July 15 9.00 – 9.40 Recent EU tax developments: Rädler, Schuch

10.30 – 13.00 Case studies: Business restructuring – tax planning in the light of recent developments: Green, Kroppen, Silberztein, Schoueri, Staringer, Storck

Institute for Fiscal Studies Conferences and seminars

<http://www1.ifs.org.uk/conferences/index.shtml>

International Bureau of Fiscal Documentation. Various courses in Amsterdam, the Netherlands. For details, see <http://www.ibfd.org> The IBFD International Tax Academy (ITA) runs an extensive international course program. Generally all courses are held in Amsterdam. Should you require any further information or wish to register please refer to their web site

www.ibfd.org or contact the International Tax Academy at +31-20-554 0160 or by e-mail ita@ibfd.org

For 2009/10 courses go to

<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>

The ITA also offers tailor-made in-house courses on a worldwide basis for corporate clients, tax administrations and other organizations. Should you have any queries, please contact Arcotia Hatsidimitris, Head of the International Tax Academy by telephone +31-20-554 0180, or by a.hatsidimitris@ibfd.org

ITA Courses Tel.: +31-20-554 0160; Fax: +31-20-620 9397; Email: itacourses@ibfd.org
International Tax Academy

Recent Developments in International Taxation, Barbados, 11 - 13 January 2010

India Corporate Taxation, Singapore, 18 - 19 March 2010

Transfer Pricing Fundamentals, Amsterdam, 25 - 26 February 2010

Debt and Financial Restructuring, Amsterdam, 19 - 21 April 2010

International Fiscal Association Congresses

29 August – 3 September 2010, Rome, Italy <http://www.ifarome2010.it>

2011, Paris, France

International Atlantic Economic Society (IAES) conference www.iaes.org for more information. Prof Dr M. Peter van der Hoek Academy of Economic Studies, Bucharest, Romania and Erasmus University, Rotterdam, Netherlands. Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-3000 DR Rotterdam Netherlands Phone/Fax: +31-10-4081622 E-mail: vanderHoek@frg.eur.nl

International Tax Planning Association Forthcoming meetings

<http://www.itpa.org/meetings.html>

The Delicate Balance: Revenue Authority Discretions and the Rule of Law 23-24

September 2010, Monash Prato Centre, Italy. A workshop sponsored by the Taxation Law and Policy Research Institute at Monash University, Atax, University of New South Wales, and the Centre for Business Taxation at Oxford University.

<<http://www.buseco.monash.edu.au/blt/tlpri/prato-230910.html>>

Many scholars have concluded that the complexity of modern economies and the flexibility of commercial arrangements are inherently incompatible with "simple" tax systems -- tax laws become complex in response to the world to which they apply. One technique increasingly used by governments to mitigate the growth of tax law is delegation of decision-making to tax administrations. In effect, legislative amendment is replaced grants of administrative discretion. The extent to which discretions are exercised in a consistent or transparent process varies from jurisdiction to jurisdiction, as do views on the extent to which the growing use of discretions is incompatible with fundamental principles of the rule of law.

The workshop will explore the tension between discretions and the rule of law across a range of jurisdictions representing a cross-section of the world's economies.

Speakers include:

Professor Kim Brooks, McGill University, Canada

Associate Professor Wei Cui, China University of Political Science and Law, PR China

Professor Chris Evans, University of New South Wales, Australia

Professor Judith Freedman, Oxford University, UK

Mr. Christophe Grandcolas, formerly French Tax Administration (DGI), France

Mr Marco Greggi, University of Ferrara, Italy

Ms. Shelley Griffiths, University of Otago, New Zealand

Professor Andrew Halkyard, University of Hong Kong, Hong Kong

Professor Richard Happe, University of Tilburg, The Netherlands
Mr. Ernest Mazansky, Werksmans, South Africa
Professor Michael Walpole, Atax, University of New South Wales, Australia

Globalisation Conference <http://www.buseco.monash.edu.au/blt/tlpri/prato-10.html>
Globalisation and Business Challenges in the post-Financial Crisis World, 28-29
September 2010, Prato, Italy. The global financial crisis from which the world's economy is slowly emerging has had a dramatic, and possibly permanent, impact on the process of globalisation and reform of market economy structures and regulations. The speed and magnitude of government responses to the crisis in every area of commercial law and regulation has no historical precedents and innumerable examples point to the changed international business, investment and trade environment that may be possible in the post-crisis world. Some of the world's largest manufacturers and financial institutions have crumbled and governments, corporations and labour are jockeying for position in this new economic world.

This conference brings together the cutting-edge research of emerging Australian scholars and counterparts from Europe and North America to provide an opportunity for international and inter-disciplinary critique and comment to provide scholars with the foundation for internationalising their work and recasting their research for the benefit of an international audience.

Speakers include:

Kim Brooks, McGill University - Subsidising small business
Neil Buchanan, George Washington University - How Soon Will the Next Crisis Come, and What Are We Doing Now That Will Hasten It?
Michael Connolly, School of Law, University of Surrey - Employers' use of the recession as a tool to curtail discrimination law progress
Marco Greggi, Università di Ferrara - Taxpayers, Taxplayers and the Quest for a 'Global Standard'
Andrew Halkyard and Yan Xu, University of Hong Kong - The Impact of the Global Financial Crisis on Broadly Based Indirect Taxation: a Chinese Case Study
Thaddeus Hwong, York University - Delivering personal social benefits through tax concessions: policy lessons from Canada
Ann O'Connell, University of Melbourne - Using tax concessions to incentivise employees
David Salter, University of Warwick - Fiscal responses of developing countries to the global economic recession
Carolyn Sutherland, Monash University - Measuring Legal Complexity: A Computer-Assisted Content Analysis of Australian Collective Agreements

University of Toronto, The James Hausman Tax Law and Policy Workshop is designed to bring together distinguished tax scholars both from within Canada and internationally to share innovative scholarship that addresses a full range of tax law and policy issues. The workshops are generally held on Wednesdays at lunch time, in the Solarium at 84 Queen's Park. A light lunch is served. If you would like to receive e-mail notification of upcoming tax law and policy workshop seminar events, please contact: Nadia Gulezko at n.gulezko@utoronto.ca ;
http://www.law.utoronto.ca/visitors_content.asp?itemPath=5/7/0/0/0&contentId=951

Other useful tax and law related conference websites include the International Bar Association:

http://www.ibanet.org/Conferences/conferences_home.aspx

IBFD Course calendar

<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>
Law Conferences Worldwide <http://www.conferencealerts.com/law.ht>

New South Wales Bar Association

http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php

Law Council of Australia <http://www.lawcouncil.asn.au/conferences/events-and-conferences.cfm>

LexisNexis Professional Development Calendar of events

<http://www.lexisnexis.com.au/aus/conferences/calendar/default.asp>

See also the *inTax* Seminars Directory, published in *inTax Magazine*.

Practising Law Institute <http://www.pli.edu/>

New York County Lawyers Association <http://www.nycla.org>

American Bar Association <http://w3.abanet.org/home.cfm>

New York Bar Association <http://www.nysba.org/>

Hieros Gamos Worldwide Law Events Calendar <http://www.hg.org/calendar.html>

For social sciences and humanities conferences, meetings etc, see Mind: The Meetings Index

<http://www.interdok.com/mind> See also the magazine *Australian Conference & Exhibition Diary*, Vamosi Information Publication.

13 Recent publications

Bold indicates ATTA members. Readers are encouraged to notify the Editor of recently written publications for notification, in these pages. Please note some of the overseas publications listed may not yet be available locally.

Local

Ammundsen, Vicki *Taxation of trusts*, Auckland, CCH New Zealand Ltd, 2010

Austrade *Islamic finance*, February 2010 <http://www.austrade.gov.au/Landmark-Islamic-finance-publication-Ministerial/default.aspx>

Australasian Tax Teachers' Association (ATTA) Annual Conference papers 2010

In the past the papers could be found by going to Business and Economy

<http://pandora.nla.gov.au/subject/3> then looking up the alphabetical list, however they are now listed under Business & Economy then subcategory Taxation or you can Browse and select Taxation or go to <http://pandora.nla.gov.au/tep/23524> or go to

<http://pandora.nla.gov.au/subject/52> and select Australasian Tax Teachers' Association (ATTA) Annual Conference - conference papers

(2010) 39 (1) *Australian Tax Review*

Changing taxes for changing times

A rethink of goodwill – Hung Chu and Wayne Lonergan

The proposed client-accountant tax privilege in Australia: How does it sit with the common law doctrine of legal professional privilege? – **Andrew J Maples** and

Michael Blissenden

Taxing virtually everything: Cyberspace profits, property law and taxation liability – **Michael Walpole** and Janice Gray

“Purposive” interpretation of taxing statutes – a critical comment –Terry Dwyer

Barkoczy, Stephen *Foundations of taxation law*, 2nd ed, North Ryde, NSW, CCH Australia Ltd, 2010

Coleman, James *Tax avoidance law in New Zealand*, Auckland, CCH New Zealand Ltd, 2009

Commonwealth and Taxation Ombudsman (the Ombudsman), Professor John McMillan, *Australian Taxation Office: Use of access without notice powers*, 15 February 2010
<http://www.ombudsman.gov.au/reports/investigation/2010>

Cooper, Gordon & Evans, Chris *Cooper & Evans on CGT*, Thomson Reuters, 2010, \$150

D'Ascenzo, Michael 'Do you see what I see?' Speech to the 22nd Australasian Tax Teachers Association Conference 2010, University of New South Wales, Friday 22 January 2010,
<http://www.ato.gov.au/corporate/content.asp?doc=/content/00228656.htm>

D'Ascenzo, Michael What's tax got to do with it? Australian Institute of Company Directors (AICD), Sydney, 16 February 2010
<http://www.ato.gov.au/corporate/content.asp?doc=/content/00231451.htm>

D'Ascenzo, Michael A common caring: nest building with self-managed super funds, Self-Managed Super Fund Professionals' Association of Australia (SPAA) National Conference, Melbourne, 17 February 2010
<http://www.ato.gov.au/corporate/content.asp?doc=/content/00231629.htm>

E-Journal of Tax Research Volume 7, Number 2, 2009

Philip Lignier - The Managerial Benefits of Tax Compliance: Perception by Small Business Taxpayers

Robert F. Gary, William D. Terando and Marvin L. Bouillon - Are JCT Analyses of Tax Change Proposals Useful to Individual Taxpayers?

Ludwig Christian Schaupp and Lemuria D. Carter - Antecedents to e-File Adoption: The U.S. Citizen's Perspective

Margaret McKerchar and **Chris Evans** - Sustaining Growth in Developing Economies through Improved Taxpayer Compliance: Challenges for Policy Makers and Revenue Authorities

Flynn, Michael & **Stewart, Miranda** *Death & taxes: tax effective estate planning 2009*, Sydney, Thomson Reuters, 2009

Fong, Colin 'Law report and medium neutral citations'; 'Popular case names' in: Mann, Trischa (ed) *Australian law dictionary*, Melbourne, Oxford University Press, 2010, Appendix 2 pp 650-56; Appendix 3 pp 657-66

Fong, Colin *Update: Researching legal aspects of asylum seekers and refugees and the law in Australia, Canada and the United Kingdom*, Globalex January/February, 2010
http://www.nyulawglobal.org/globalex/Legal_aspects_asylum_refugees_Australia_Canada_UK1.htm

Henry, Ken 'Changing Taxes for Changing Times' - Speech to the Australasian Tax Teachers Association (ATTA) Conference, University of New South Wales, 21/1/2010
<http://www.treasury.gov.au/contentitem.asp?NavId=008&ContentID=1714>

Hetherington, David & Gregory, Katherine Per Capita tax survey: Public attitudes towards taxation and government expenditure <<http://apo.org.au/research/capita-tax-survey-public-attitudes-towards-taxation-and-government-expenditure>>

(2009) 4 (1) *Journal of the Australasian Tax Teachers Association*
Foreword

Tax Disputes in New Zealand - Hon Justice William Young
Sustaining Good Practice Tax Administration - **Michael D'Ascenzo**
European Taxation of Passive Income - **Marco Greggi**

Clientview - **Julie Cassidy**

Should The International Income Of An Australian Resident Be Taxed On A Worldwide Or Territorial Basis? **John McLaren**

The Duties Of Tax Commissioners: The Sustainability Of The General Judicial Denial Of Tortious Or Equitable Duties To Australian And New Zealand Taxpayers - **John Bevacqua**

The Financing Effect: Will A Tax Transparent Form For Closely Held Businesses In Australia Assist With Financing? **Brett Freudenberg**

Indirect Taxation of Wine: An International Comparison - **Paul Kenny**

Understanding the Compliance Behaviour of Malaysian Individual Taxpayers Using A Mixed Method Approach - **Ern Chen Loo, Margaret McKerchar** and Ann Hansford

Is The Commissioner Right to Not Seek Special Leave of The High Court to appeal against the Full Federal Court's Decision in Murdoch? **Maheswaran Sridaran**

Killaly, Jim Examining compliance, ATO governance & tax risk management, 7th Annual Corporate Tax Summit, 15 - 17 February 2010

<http://www.ato.gov.au/corporate/content.asp?doc=/content/00231458.htm>

CCH and ATTA Doctoral Series – Special Offer for ATTA Members

The inaugural CCH and ATTA Doctoral Series, *The Politics of Retirement Savings Taxation: a Trans-Tasman Comparison* by **Lisa Marriott** was launched at the ATTA Conference in January 2010.

As a special offer to ATTA members, instead of the normal price of \$120, there is a discounted price of \$80 available.

Quote ATTA10 (Valid until 31/12/2010) www.cch.com.au/books2010

Tax Agent Manual with CD. This resource on the new Tax Agent Services regime is co-published by CCH and the Taxation Institute of Australia. The book includes commentary, legislation and a bonus Tax Agents Compliance Toolkit CD. Buy Online or call 1300 300 224.

(2010) 13 (3) *Tax Specialist*

What is an input-taxed supply of used residential premises? **Christine Peacock**

Infrastructure taxation: Anti avoidance rules and tax efficiency - **Gordon Mackenzie**

Going “Green”: The call to reform – the US Green Book - Neil Pereira

Section 45B: Don’t let the Commissioner lead you by the nose - John Hyde Page

Safe harbour or “rule of thumb” - Paul Korganow and Jean Paul Donga

Superannuation funds: A beneficiary’s interest and accrued benefits - John V Edstein

(2010) 44 (7) *Taxation in Australia*

Income tax and GST issues affecting tenants and landlords - Paul Heiler and Ian Macpherson

Challenging a departure prohibition order - Paul Argent

The new employee share scheme provisions - Robert Southwell

Tax Agents Manual - Exclusive extract

Taxation Institute of Australia *Victorian Convention papers*

Merger & acquisition outbound – Paper | PowerPoint - John Brazzale

Tax consolidation – Continual evolution – Paper | PowerPoint - Richard Buchanan

Transfer pricing – The practicalities of achieving an arm’s length outcome – Paper | PowerPoint - Keir Cornish

Structuring and financing investments into Asia – Paper | PowerPoint - Dino Farronato

Tax risk management in a changing world – Paper | PowerPoint - Tony Fulton

Current issues in self managed superannuation – Paper | PowerPoint - Heather Gray
 Managing trust losses – Paper - Rob Jeremiah and Meagan O’Connor
 GST today – Cases Update – Paper | PowerPoint - Geoff Mann , Suzanne Kneen and Michelle Siu
 GST today – Legislative update – Paper | PowerPoint - Geoff Mann , Suzanne Kneen and Michelle Siu
 GST today – Rulings update – Paper | PowerPoint - Geoff Mann , Suzanne Kneen and Michelle Siu
 International tax structuring/strategies for SMEs – Paper | PowerPoint - James Newnham
 Professional practices – State of play – Paper | PowerPoint - Mark Northeast
 Trusts and distribution resolutions in the light of Bamford – Paper - **Nabil Orow**
 Case-law developments in Section 8-1 – Paper | PowerPoint - Ged O’Shaughnessy and Michael Clough
 Tax in recessionary times – Paper | PowerPoint - Mark Poole
 Tax controversy strategies - (Preparing for ATO reviews, audits and disputes) – Paper | PowerPoint - Peter Poulos
 Classifying hybrid instruments under the debt/equity rules and related issues – Paper - Cameron Rider and Martin Fry
 Practical transfer pricing documentation for the SME market – Paper | PowerPoint - Shannon Smit
 Division 7A the ‘Sleeping Giant’ – Paper - David Stavropoulos
 Tax accounting – A changing landscape: What it means for you – Paper | PowerPoint - Michelle Thomas, Damian Morrin, David Romans and Ronen Vexler
 Practical TOFA considerations for corporates – Paper | PowerPoint - Neil Ward
 The new Tax Agents Services Regime – Setting up the procedures necessary to comply with your obligations – Paper | PowerPoint - Sue Williamson

Taxation Institute of Australia *Tasmanian Convention papers*

Capital allowances – Opportunities now arising – Paper - Andrew Woollard
 Tax issues in property investment – Paper | PowerPoint - Arthur Athanasiou
 Getting your practice ready for the new Tax Agent Services regulatory scheme – Paper | PowerPoint - **Michael Dirkis**
 Lost love and lost money – An incendiary combination: Current tax and trust issues in the Family Court – Paper | PowerPoint - Arlene Macdonald
 2009 Tax update – Paper | PowerPoint - Brent Murphy
 Managing trust losses – Paper | PowerPoint - Meagan O’Connor
 Building superannuation savings contributions and instalment warrants – Paper | PowerPoint - Joan Roberts
 Tax issues for companies (and their directors) when approaching, and entering, insolvency – Paper - Lachlan Wolfers
 Aspects of estate planning for tax practitioners – Paper - Peter Worrall

Overseas

European Tax Law Review <http://ste.seast.org/home/home.aspx> This new journal can be accessed for free (free registration).

European Taxation Issue No. 2/3 – 2010 (Feb/March)

Switzerland to Adopt OECD Standard on Exchange of Information - Reto Heuberger and Stefan Oesterhelt
 Transfer of Residence within the European Union: The Treatment of Pre-Existing Losses – Part 2 - Alfonso Rivolta
 The Application of the Non-Discrimination Provision in Ukrainian Tax Treaties - Sergiy Melnyk

Survey of Implementation of the EC Merger Directive – A Summary with Comments -
Konstantin Lozev
EU update
Commission - Laura Pakarinen
Council - Laura Pakarinen
Court of Justice - Laura Pakarinen
Opinion Statement of the CFE on the distinction between taxable and VAT exempt letting of
immovable property
Belgium - New Guidelines on Functional Currency for Intra-Group Finance Companies -
Pieter van den Berghe and Laurence Buyse
The German Act to Combat Tax Evasion: Scope and Practical Implications - Martin Blesgen
The 2009 Leiden Alumni Seminar: Case Law on Treaty Interpretation
The Fifth Alumni Seminar, held in August 2009 at the International Tax Center of the
University of Leiden, addressed recent case law on the interpretation and application of tax
treaties. This note reports on the proceedings of the Seminar.
The Determination of UK Corporate Residence: Laerstate BV - David Hughes

Littlewood, Michael *Taxation without representation: the history of Hong Kong's
troublingly successful tax system*, Hong Kong University Press, 2010. "This book tells the
remarkable story of Hong Kong's tax system from 1940 (when taxes on income were first
introduced in the territory) until the present day. For Hong Kong's own historians and
political scientists, the book supplies cogent but previously-neglected evidence of the
influence of the territory's business interests. For students of British imperialism generally, it
supplies a compelling case-study of relations between London and a recalcitrant colony. For
Hong Kong's own tax profession, it corrects the notion that the territory's tax system was the
product of governmental design. And for tax theorists and taxpayers everywhere, it suggests
how it might be possible to structure a combination of very light taxes and very low public
spending so as to win broad popular support."

Organisation for Economic Co-operation and Development (OECD) *Tax expenditures in
OECD countries*, 2010 studied the use of tax expenditure in ten OECD countries: Canada,
France, Germany, Japan, South Korea, the Netherlands, Spain, Sweden, the United Kingdom
and the United States and highlighted key trends and successful practices. A read only version
of the publication is available on the OECD online bookshop website
(<http://www.oecdbookshop.org>).

Organisation for Economic Co-operation and Development (OECD) progress report on the
jurisdictions surveyed by the OECD Global Forum in implementing the Internationally
Agreed Tax Standard as at 20 January 2010. The progress report lists jurisdictions that have:
substantially implemented the internationally agreed tax standard
committed to the internationally agreed tax standard, but have not yet substantially
implemented
The progress report is available on the OECD website (<http://www.oecd.org>).

Organisation for Economic Co-operation and Development (OECD) on 28 January 2010,
published the public comments received in response to the OECD Committee on Fiscal
Affairs request for comments on the proposed draft of the new Article 7 of the Model Tax
Convention. The fifteen public comments received are available on the OECD website
(<http://www.oecd.org>).

Svantesson, Dan Jerker B 'International ranking of law journals – can it be done and at what
cost?' (2009) 29 *Legal Studies* 678-91<[http://www3.interscience.wiley.com/cgi-
bin/fulltext/122457126/PDFSTART](http://www3.interscience.wiley.com/cgi-bin/fulltext/122457126/PDFSTART)>

World Tax Journal Volume 1 – Issue 1 – October 2009

<http://www.ibfd.org/portal/pdf/WTJ.pdf>

John F Avery Jones and Philip Baker (United Kingdom), Luc De Broe (Belgium), Maarten J. Ellis and Kees van Raad (Netherlands), Jean-Pierre Le Gall (France), Sanford H. Goldberg and Peter Blessing (United States), Jürgen Lüdicke (Germany), Guglielmo Maisto (Italy), Toshio Miyatake (Japan), Henri Torrione (Switzerland), **Richard J Vann** (Australia), David A. Ward and Angelo Nikolakakis (Canada), and Bertil Wiman (Sweden) - The Definitions of Dividends and Interest in the OECD Model: Something Lost in Translation? Andreas Oestreicher, Timo Reister and Christoph Spengel - Common Corporate Tax Base and Effective Tax Burdens in the EU Member States
Wolfgang Schön - International Tax Coordination for a Second-Best World (Part I)
Frederik Zimmer - Exit Taxes in Norway

World Tax Journal Number 1 - 2010

Between Formulary Apportionment and the OECD Guidelines: A Proposal for Reconciliation - Reuven S. Avi-Yonah

Is the Wealth Tax Harmful to Economic Growth? Åsa Hansson

Beneficial Ownership: Current Trends - Adolfo Martín Jiménez

International Tax Coordination for a Second-Best World (Part II) - Wolfgang Schön

Yates, Nicholas A "Revisiting the Tobin Tax, in the Context of Development and the Financial Crisis," (2009) 2 (1) *The Law and Development Review* Article 10.

Available at: <http://www.bepress.com/ldr/vol2/iss1/art10>

14 Quotable quotes

“Most Australians believe high-income earners do not pay enough tax, and nearly all think low- and middle-income earners pay too much, according to a survey by the progressive think tank Per Capita.

As the Federal Government considers the recommendations of a comprehensive review of the tax system by the Treasury Secretary, Ken Henry, the survey findings suggest a clampdown on tax lurks for high-income earners and or tax cuts at the lower end would be popular with voters.

Support for a more progressive tax system was found to hold across all age groups, income brackets, education levels and political groups. Even high-income earners said their peers paid too little tax, although hardly any would admit that they personally paid too little tax.”

Source: Irvine, Jessica ‘Taxpayers giving the rich a cheap ride: survey’ *Sydney Morning Herald* Business Day 19 January 2010 <http://www.smh.com.au/business/taxpayers-giving-the-rich-a-cheap-ride-survey-20100117-meeb.html>

“The concept of a tax deduction has taken on a curiously physical dimension in a US court case.

In overturning existing tax rules, the court found that a sex change operation is not cosmetic and treats a disease, making it tax-deductible.

The court ruled that hormone therapies and sex reassignment surgeries were necessary to treat a gender identity disorder for a Boston man who became a woman called Rhiannon O'Donnabhain.

A civil engineer who joined the US Coast Guard during the Vietnam War and fathered three children in a 20-year marriage, O'Donnabhain sued after the Internal Revenue Service denied her deduction of \$US25,000 in out-of-pocket medical costs associated with surgery and other care such as hormone treatments and counselling.

O'Donnabhain argued that her medical costs should not be considered any different to heart surgery.

Source: Beveridge, John 'Sex change becomes a tax deduction' *Herald Sun* 4 February 2010 8:13AM
<http://www.news.com.au/business/sex-change-becomes-a-tax-deduction/story-e6frfm1i-1225826587313>

Katzmann J: "Some years ago the Italian Prime Minister Silvio Berlusconi reportedly told two British journalists from *The Spectator* that to be a judge, and I quote: 'You need to be mentally disturbed. You need psychic disturbances. If they do that job it is because they are anthropologically different from the rest of the human race'."

Source: *Justinian* 10 February, 2010 <http://www.justinian.com.au/1762-article>

"The publication of the Ken Henry review of taxes at the beginning of an election year is regrettable timing. At 10 centimetres thick and containing hundreds of recommendations, the review presents a once-in-a-generation opportunity for a wide-ranging, no-holds barred debate about how governments should go about raising the revenue needed to support society's growing needs. ... Tony Abbott has already dismissed the review as "red tape and new taxes."

Source: 'Taxing times for tax change' (Editorial) *Sydney Morning Herald* 25 January 2010 p 8

"Alcohol tax is part of Henry's mandate to simplify the tax system and bring it in line with the rest of the world. But what Henry recommends and the Government ultimately ratifies will come down to politics, particularly with a federal election looming."

Source: Ferguson, Adele 'A flat tax for wine will bring its own hangover' *Sydney Morning Herald Business Day* 27 January 2010 pp 6-7

15 Blast from the past

Whilst doing some other research, the editor came across this 1984 photo of *Australian Tax Forum* editor, Mr Rick Krever (left) with co-editors Professors Robert Baxt and John Head.
http://www.adm.monash.edu.au/records-archives/archives/cgi-alias/monpix?IMAGE_NUMBER=1595

ATTA News March 2010

<http://www.atax.unsw.edu.au/atta/newsletter.htm>

Editor: Colin Fong, Faculty of Law, University of New South Wales, Sydney
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ATTA website <http://www.atax.unsw.edu.au/atta>

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1 Presidential column

I am sure by the time members read this Newsletter they will have immersed themselves in their teaching and research for the current academic year and the ATTA conference held in Sydney in January will all but be a distant (but pleasant) memory.

Following our “bumper issue” last month and as promised, my column for this month will be brief. I am sure many members are keenly awaiting the release of the Henry Report – will it be released before the May budget or concurrently with it? Discussion emanating from this report is no doubt going to keep all of us busy once it is released by government.

Just a reminder that as we are updating and reviewing the website, please send any changes to your personal details along with any suggestions for enhancing the website to Kathrin Bain [k.bain@unsw.edu.au] who is kindly co-ordinating this project.

I should also advise that we have lodged our submissions on journal rankings – thanks again to Mark Burton and other taskforce members (Craig Elliffe, Colin Fong, Keith Kendall, Rebecca Millar, John Taylor and Alfred Tran) for co-ordinating our submission to meet a tight deadline following the ATTA conference.

I am delighted to confirm that the ATTA 2011 conference will be co-hosted by the Melbourne Law School and Monash University’s Taxation Law and Policy Research Institute. Further details relating to the conference appear elsewhere in the Newsletter

In closing, I would just like to wish everyone all the best for the coming academic year and set out below are some important dates that I need to bring to your attention.

2010 JATTA submissions

Submissions for JATTA are due by 31 March 2010. Please see the separate note in this Newsletter for details regarding submissions, including who to send them to.

CCH and ATTA Doctoral series

Please see the separate notes in this Newsletter relating to submissions for the 2010 series as well as the special discount arrangements for ATTA members who wish to purchase the first publication in this series (\$80 rather than the normal price of \$120).

Nominations for the ATTA Hill Medal

Please send any nominations for the 2010 Hill ATTA Medal to me (Dale.Pinto@cbs.curtin.edu.au) by 30 June 2010. Please include a paragraph in support of the application. All nominations and supporting statements will be considered by the Executive following the deadline. Full details regarding this award can be found in the February Newsletter.

All the best.

Professor Dale Pinto
President
Dale.Pinto@cbs.curtin.edu.au

2 ATTA AGM Minutes

Venue: University of New South Wales Law Building GO4 Law Theatre

Date: 22 January 2010

Time: 2:00-2:45pm

Present: 63 persons

1 Apologies: Mark Keating

2 Confirmation of Minutes of the ATTA AGM 2009, University of Canterbury New Zealand. Proposed: David Smith Seconded: Chris Evans

3 Matters arising: All matters arising were either actioned or were on the Agenda for discussion at the meeting

4 President's report:

It is a great honour and privilege to be President of ATTA. The last year has been an incredibly rewarding and enjoyable one and I look forward to completing my final year as President in 2010.

The 2010 conference has been generously hosted by Atax and the School of Business Law and Taxation at the University of New South Wales and thanks are due to Helen Hodgson who chaired the organising committee, ably assisted by Bill Butcher, Chris Evans, Fiona

Martin, John Taylor and Michael Walpole. Thanks also to Kathrin Bain, Christine Brooks, Chris Katselas and Margaret Connor as well as the many other Faculty staff who have assisted with the administration of what has been an excellent conference, with 21 PhD presentations in two streams in a full PhD workshop day on Wednesday (a first for ATTA), 57 papers being presented as part of the main conference and some 129 delegates who registered for the conference.

Thank you to our keynote speakers– Professor Catherine Brown, Michael D’Ascenzo, Justice Richard Edmonds and Dr Ken Henry – who all delivered insightful plenary addresses. Unfortunately our other keynote speaker, Neil Buchanan, took ill and could not be with us. Our international speakers were guests of Monash University’s Taxation Law and Policy Institute and I would like to specially thank Monash University and in particular I need to recognise the efforts of Rick Krever who has done a tremendous amount of work behind the scenes not only for the conference but on many other ATTA-related matters.

I also would like to formally record and publically acknowledge and thank our Patron Gordon Cooper for all that he does for and on behalf of ATTA throughout the year and at the conference.

Thanks also to our conference/event and prize sponsors:

- o Thomson Reuters and Thomson Reuters NZ
- o CCH Australia
- o The Taxation Institute of Australia
- o Lexis Nexis
- o The Association of Taxation and Management Accountants in Australia
- o CPA Australia
- o UNSW Bookshop
- o Monash University’s Taxation Law and Policy Institute and in particular Rick Krever; and
- o Our Patron, Gordon Cooper, for his generous sponsorship of the Patron’s prizes

ATTA is privileged to have such generous sponsors and without their support ATTA could not put on the high quality conference that it does every year.

Next I would like to thanks Colin Fong for all his hard work in producing the ATTA Newsletter. Please continue to supply information to Colin or myself for inclusion in the Newsletter. Also, please check your details on the website and if there are any changes please let us know.

Thank you also to the Editorial Board of JATTA – Margaret McKerchar, Adrian Sawyer, Natalie Stoianoff, Miranda Stewart, Andrew Smith, Kerrie Sadiq and Paul Kenny. Thanks are also due to Margaret McKerchar and Atax for kindly hosting and updating the website for ATTA and JATTA.

This year saw the launch of the CCH and ATTA Doctoral series at Wednesday’s Doctoral workshop. I would like to thank CCH for their generous support and sponsorship and in particular I would like to highlight the active involvement of its managing editor, Jonathan Mendel in ensuring this project came to fruition. Thanks are also due to the Doctoral Series Editorial Board, which includes Chris Evans and Rick Krever.

I would also like to thank the ATTA Executive for all their hard work and support throughout the year. Our Vice-Presidents Helen Hodgson, Ranjana Gupta and Mark Burton; our Secretary/Treasurer Colin Fong and the Assistant Treasurer Philip Burgess.

Finally I thank all members of ATTA for making it such a wonderful and supportive association. We continue to grow both in terms of numbers and in stature with new initiatives like JATTA and now the CCH and ATTA Doctoral Series.

5 Treasurer's Report:

As suggested at the 2008 AGM, funds were shifted to a higher interest bearing account. Unfortunately the accounts were not audited in time for this AGM and this will be done in the not too distant future. As at the 30 June 2009 we had:

Cheque Account Bearing Interest \$3460 and earned \$259 interest for the year
Business Online Saver \$45602 and earned \$2377 interest for the year.

Transactions have been minor with little activity and we need to attend to lodging a tax return.

The ATTA Executive is open to ideas on how we might utilise the interest earned from our bank accounts.

6 Secretary's Report:

In the past year we have added about 15 new ATTA members from the previous conference and about another 20 names to the mailing list to receive ATTA News. Presently the ATTA News is emailed to 319 recipients. Rick Krever is one of the biggest recruiters for overseas people to receive the ATTA News.

Readers need to update the annual Australian & New Zealand tax and related PhD and SJD theses completed and in progress, which appears in the ATTA News. People regularly change topics, supervisors etc. Members also need to check the ATTA website to update their profiles.

7 CCH and ATTA Doctoral Series

The Chair referred to the President's report where the successful launch of this series at this year's conference was noted.

The meeting was advised that a special discount to ATTA members would be available to purchase this publication (\$80 rather than \$120). The Chair noted that a reminder would be included in the ATTA Newsletter.

The Chair also advised that the call for submissions for the next issue would also be made in the ATTA Newsletter.

ACTION: Chair to include discount offer and call for 2010 Doctoral series in the ATTA Newsletter

8 JATTA

The ATTA Editorial Board met on Wednesday 21 January 2010 during the ATTA conference and discussed the following matters.

The 2009 issue has been finalised and uploaded on the ATTA website. Thanks were extended to Adrian Sawyer, Andrew Maples and their team in bringing this issue to its finalisation.

In total, 13 submissions were received, 8 were finalised and 1 was included from last year, along with 2 keynote addresses.

The Editorial Board decided that JATTA should continue to be accessible as an outlet for its members to publish in and mentoring and support should continue to be available to help early career researchers to get published.

The Editorial Board also resolved to invite two international academics to broaden and strengthen the Editorial Board.

ACTION: Kerrie Sadiq to approach Professor Neil Brooks and Dale Pinto to approach Professor John Prebble to invite them to join the JATTA Editorial Board.

The Editorial Board also discussed rankings but as this was to be separately discussed at the AGM, it was decided to leave further discussion of this issue to that time.

Finally, the Editorial Board talked about administrative support for JATTA and the Board confirmed that post-production formatting support should be part of the conference guidelines as originally had been the case. The Board accordingly resolved to forward this to the ATTA Executive who also met on 21 January 2010 during the conference and accepted this for implementation at this and for future ATTA conferences.

9 ATTA Hill Medal

Noting that an ATTA Medal does not necessarily get awarded every year, the ATTA Executive agreed that consistent with the practice for this year, nominations for the 2011 ATTA Hill Medal would occur and nominators would be asked to include a paragraph in support of the application when making a nomination for consideration by the ATTA Executive.

ACTION: Chair to arrange for the call for nominations to appear in the ATTA Newsletter.

10 ATTA Executive Members 2010/ATTA Representatives 2010.

The Chair advised that the current ATTA Executive and ATTA representatives would be in their second year of their terms in 2010.

The Chair was pleased to advise that all ATTA Executive members agreed to continue to serve on the Executive for 2010.

The Chair asked the meeting if there were any changes with ATTA representatives and the meeting was advised that Mark Burton would no longer be the Canberra representative as he will be joining the University of Melbourne Law School in 2010. John McLaren agreed to take over as the ACT representative.

11 2011 ATTA Conference

The Chair advised that subject to approvals by the relevant Deans, a joint proposal from the University of Melbourne Law School and Monash University's Taxation Law and Policy Institute to host the 2011 conference was received. More details would follow but the Chair recorded thanks to Ann O'Connell, Mark Burton, Miranda Stewart and Rick Krever for bringing this proposal to the ATTA Executive.

ACTION: Chair to follow up with relevant parties to confirm arrangement for hosting next year's conference.

The Chair advised that the 2012 conference is scheduled to be held in Auckland as indicated at the 2009 AGM and further advised that Professor Richard Vann kindly indicated that the University of Sydney Law School would be available to host the ATTA conference in 2013.

12 Journal rankings

Following discussion relating to rankings of tax journals for the purposes of the ERA exercise and in the context of the recently released Australian Business Deans Council list (available at <http://www.abdc.edu.au/3.41.0.0.1.0.htm>) it was resolved to appoint a taskforce to make a submission relating to journal rankings and send the submission to such bodies, including the ABDC who called for feedback by 15 February 2010.

The members of the taskforce are: Mark Burton (Chair), Craig Elliffe, Colin Fong, Keith Kendall, Rebecca Millar, John Taylor and Alfred Tran.

ACTION: Taskforce to meet and draft a submission and transmit to the relevant bodies.

13 Other business

Brett Freudenberg reported on the Taxation Institute of Australia symposium in Queensland for tax teachers and felt other tax teachers may wish to explore similar events for their state or territory.

Website

It was suggested that the ATTA Constitution should be put on the ATTA website possibly with a history of ATTA and at least Philip Burgess' ATTA paper on tax teaching over the years.

It was resolved to authorise the ATTA Executive to explore updating and revising the ATTA Website.

ACTION: ATTA Executive to decide how to progress this proposal.

Delegation to President

Noting that member details are accessible to the public via the ATTA website, the meeting agreed to authorise the ATTA President to supply members details to third parties for tax-related matters (eg, the government seeking to involve tax experts in a Summit) provided that members had indicated their consent for this to occur which could be facilitated by a 'checkbox' approval either when they join ATTA or when such a request is made. The Chair noted that before supplying any information to third parties he indicated that he would first consult the ATTA Executive and other senior members of ATTA to assess the suitability for such requests before deciding to proceed. Members were again reminded to ensure their details on the website were up-to-date and if not to send any changes to Kathrin Bain [k.bain@unsw.edu.au].

3 ATTA 2011 Conference

As announced in the February 2010 issue of ATTA News, the 23rd Annual Conference of the Australasian Tax Teachers Association, co-hosted by the Melbourne Law School and the Monash University Taxation Law and Policy Research Institute, will be held at the Melbourne

Law School over 19-21 January 2011. The Conference theme will be "Tax - it's more than numbers".

The conference website is available at: <http://www.tax.law.unimelb.edu.au/go/news-and-events/atta-conference---january-2011/index.cfm>

As the Australian Open tennis tournament will be running at the same time as our conference, hotels and motels are charging an "Australian Open premium" in the order of \$80 per room per night in addition to the 'normal' room rate. If you wish to stay in hotel accommodation near the conference venue, the organising committee strongly recommends that you make a booking in the near future. However, if you intend to stay at the University of Melbourne residences, there is no need to book at this time as the organising committee has made a block booking – you will be able to book at a later time (although rooms with en suites are limited). So that you can make an informed decision as to whether to book hotel accommodation in the near future rather than staying at University residences, the block booking for accommodation at the University residences has been made with St Hilda's college, details of which are available at: http://www.hildas.unimelb.edu.au/about_st_hilda.php Single rooms with shared facilities will be \$63 per night, breakfast included. Self-contained rooms (double bed, ensuite, breakfast) will be \$90 per night.

If you wish to shop around amongst the various university colleges and make a booking at a college other than St Hilda's, visit the central site at:
<http://www.colleges.unimelb.edu.au/information/casualaccomm.html>

For those preferring hotel accommodation, special rates have been negotiated at Rydges on Swanston (approximately 250 metres from the conference venue). For details of the hotel go to: <http://www.rydges.com/hotel/0/RVCARL/Rydges-On-Swanston-Melbourne.htm> The room rate is \$239 per night.

For those travelling with family, you might consider an apartment at the Ibis (from \$329 per night for a two bedroom apartment). See: <http://www.ibishotel.com/gb/hotel-1564-ibis-melbourne/index.shtml>

Of course, nearer to the conference, you may be able to book hotel accommodation through web sites such as wotif (www.wotif.com) or Neditnow (www.neditnow.com.au). However, once again, you ought be mindful of the fact that availability of accommodation will be limited because of the Australian Open.

Mark Burton

4 JATTA

The closing date for submissions to the next edition of the Journal of the Australasian Tax Teachers' Association (JATTA) is 31 March 2010. This date was chosen by the JATTA Editorial Board to enable papers to be refereed in time for publication of the next issue in late 2010. JATTA welcomes submission from authors of the 2009 ATTA conference papers as well as others. In addition to papers on the theme of this year's conference: Changing Taxes for Changing Times, all papers related to taxation will be considered, subject to the normal process of refereeing.

All submissions should be made by email to either John Taylor (c.taylor@unsw.edu.au) or Fiona Martin (f.martin@unsw.edu.au) who will be Joint Special Editors of the next issue by the closing date of 31 March 2010.

Submissions should be presented in double spaced 12 point Times Roman font and include an abstract of approximately 100 words submitted on a separate page.

All submissions to JATTA are subject to double blind peer review by appropriate specialists in the field.

JATTA satisfies the description of a refereed journal in current Australian Department of Education, Employment and Workplace Relations (DEEWR) guidelines.

Author guidelines are available at:

http://www.atax.unsw.edu.au/atta/jatta/JATTA_Author_Guidelines.pdf

Please note in particular that JATTA has adopted as its style guide the Australian Guide to Legal Citation (AGLC), produced by the Melbourne University Law Review. The AGLC can be viewed in PDF form at

<http://mulr.law.unimelb.edu.au/go/aglc>

Alternatively, a print copy (at a modest cost) can be ordered from:

http://mulr.law.unimelb.edu.au/files/2008_AGLC_order_form.doc.

We look forward to receiving your submissions.

Kind regards

John Taylor and Fiona Martin, Joint Special Editors, JATTA 2010 and

Professor Dale Pinto, Editor-in-Chief, JATTA

5 The CCH ATTA Doctoral Series call for expressions of interest

Expressions of interest are called for doctoral submissions to be considered for the second issue of The CCH ATTA Doctoral Series.

Applicants need to follow the guidelines listed below which have been agreed to by the Doctoral Series Editorial Board (DSEB), consisting of:

- Jonathan Mendel – Publisher/Sponsor representative
- Professor Chris Evans – ATTA representative
- Professor Rick Krever – ATTA representative
- Professor Dale Pinto – ATTA representative

1. To be eligible for submission for possible publication in The CCH ATTA Doctoral Series, a doctoral thesis must be at least at the stage of having been approved for award of the degree, but need not be awarded at the time of submission.

2. Submissions must be made to the DSEB by the relevant cut-off date for a year to be considered for possible publication in the series in that year. For 2010, the cut-off date is 31 July 2010.

3. Theses from any period will be considered by the DSEB for possible publication in the series. However, the currency, relevance and topical interest of the thesis will be among the considerations taken into account by the DSEB in selecting a thesis for possible publication.

4. If a thesis which is submitted by an author needs to be updated/edited in the view of the DSEB then the author undertakes to carry out any updates/edits to the satisfaction of the DSEB within time frames which the DSEB specifies.
5. Submissions relating to all areas of taxation with particular relevance to Australia and/or New Zealand are welcome.
6. Doctoral submissions may include submitted PhD or SJD theses.
7. The DSEB may decide not to publish any submissions received in a particular year.
8. The decisions of the DSEB are final and no correspondence will be entered into.

Please send submissions on or before the 2010 cut-off date of 31 July 2010 to Professor Dale Pinto (Dale.Pinto@cbs.curtin.edu.au), including a brief statement on the status of the award (whether awarded or approved), details of the supervisors of the degree, and copies of the examiners' formal reports on the thesis.

6 Arrivals, departures and honours

Dr **Philip Lignier** has been appointed as Senior Lecturer in the business law and accounting disciplines at Griffith University - Gold Coast campus. Phil will be commencing in July 2010 and his teaching interests are in the areas of tax law, financial planning and management accounting. Phil has an active research profile in the area of managerial benefits of tax compliance in small business where he has a number of refereed journal publications and has commenced an international collaborative research project. Phil is currently a lecturer in the School of Accountancy at QUT. Prior to becoming an academic in 2003 he had extensive experience in tax practice. He has also worked in various accounting positions in Europe and the United Kingdom as well as in Australia.

Chris Symes has moved from being Deputy Dean at Flinders University Law School to the University of Adelaide as an Associate Professor in the Law School. He will be teaching Foundations of Law in first semester and coordinating and teaching it again in second semester to a much smaller mid-year intake cohort. He will be teaching Corporate Law in second semester and giving David Brown a little help in the new undergraduate topic Insolvency Law (in which the course is using his new book *Australian insolvency law*, published by LexisNexis). Chris' area of research is essentially anything related to insolvency, and recently presented nationally with D Brown on the regulation of insolvency practitioners and will present on this topic internationally in Dublin in June. Chris is writing an Australian chapter to a project from the University of Nijmegen on the 'opening' (in Australia we call this commencing) of insolvency proceedings.

Caroline Dick was recently appointed as a lecturer in the Faculty of Law at University of Wollongong (UOW). Caroline holds a Bachelor of Juris/LLB from University of New South Wales, a Master of Laws from University of Sydney, a graduate diploma in education, a Honours degree in English Literature from UOW and is presently undertaking doctoral

studies at UOW. Her areas of interest include taxation law, sumptuary law and literature and the law.

After a number of years in the ATO (including at one stage oversight of the Tax Office input in International Tax Reform), **John Passant** has recently returned to academia. He is teaching tax law at the University of Canberra, (as is fellow ATTA member John McLaren). At the moment John is doing socio-legal research into tax havens and harmful tax competition, and pondering Adam Smith's thoughts on equity, efficiency and simplicity. He is enjoying the interaction with students and the ability to pursue a range of research interests close to his heart.

7 Doctoral news

IFA 'Poster Programme'

To the members of the Permanent Scientific Committee and the Executive Committee

Ladies and Gentlemen,

As you know IFA has initiated a so-called "Poster Programme" to attract young students to international taxation. The programme is open to a maximum of ten students graduating in international taxation who are writing a thesis on a purely theoretical or more practical subject.

IFA is giving them the possibility:

- to attend the Congress free of registration fee, but they are to bear their own travel and accommodation expenses;
- to prepare a poster, indicating the main issues and parts of their thesis, which they will expose in the Congress premises near the various book exhibitors;
- to discuss with interested Congress participants the issues of their thesis, exchanging their views with internationally recognised academics and professionals and other experts.

This initiative clearly aims at introducing young people to the IFA network. Therefore, IFA expects them to become acquainted with the organisation and procedures of the Association, so that they will be able to take active part in IFA's work in the future.

We imagine that interest may exist for students living not too far from the Congress Venue. However, we would invite anyone willing to take part in the programme to submit an application accompanied by a brief outline describing the scope of the thesis, on the basis of which the selection will be made.

So far, we received no applications at all for the Rome Congress and we therefore turn to you.

Should you know any student who would be interested in taking part in the Poster Programme during the forthcoming IFA Congress, which will be held in Rome, Italy from 29 August – 3 September 2010, please ask them to supply the IFA General Secretariat with a brief outline of some 2-3 pages of their dissertation, as well as a c.v., and one or more letters of recommendation by preferably, a senior IFA member. The closing date for the (first) selection of candidates is 1 June 2010.

The address details of the IFA General Secretariat are:

c/o World Trade Center
P.O. Box 30215
3001 DE Rotterdam
Netherlands
Tel.: (31-10) 405 2990
Fax: (31-10) 405 5031
E-mail: a.gensecr@ifa.nl

Thank you very much in advance for your kind cooperation.

Yours sincerely,

Anja van Zwietering
International Fiscal Association
Executive Secretary
e-mail: a.gensecr@ifa.nl

8th IBFD meeting for research students

We have the pleasure to announce the 8th IBFD meeting for research students in international, comparative and European tax law, taking place in Amsterdam from Sunday July 4th to Wednesday July 7th this year. The aim of the meeting is to give research students all over the world engaged in doctoral or other substantial research the opportunity to meet and discuss their research projects in a selected circle of fellow researchers and leading experts and make use of the IBFD library for their research projects.

Detailed information about the meeting can be found here:
http://www.ibfd.org/portal/AcademicActivities_studentsMeeting.html

We would very much appreciate if you could forward this email to students of yours that would qualify as candidates and could be interested.

Yours Sincerely

FVI
RR

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Senior Academic Associate
Managing Editor World Tax Journal
Academic Group
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Graham Hill IFA Research Prize

See item 10 Prizes and Scholarships

8 New Zealand developments

Tax Reform Direction in New Zealand

In early February 2010, the NZ Prime Minister, John Key, provided some indication of what may be expected in the 2010 May budget. Following the announcement from the Prime Minister, the NZ Finance Minister, Bill English, provided some further insights. Mr English's comments were informed by the results of the Tax Working Group (discussed previously in this forum) and the NZ Capital Market Development Taskforce. The Capital Market Development Taskforce was established to 'produce a blueprint and action plan to develop New Zealand's capital markets'.

Of interest from a tax perspective, is the government agreement with both the Tax Working Group and the Capital Market Development Taskforce that the imputation system will be retained, together with confirmation that the government is 'keen to reduce personal tax rates across the board'. The objective of the Finance Minister since the 2008 election has been alignment of the top personal, company and trustee rates. This objective remains 'the New Zealand Government's medium term goal' and is described as 'the best arrangement' by Mr English.

While no decisions have been made on company tax, there is some indication that New Zealand may wait to see the position that Australia adopts in this regard, before making any decisions of its own. The issue of an increase in GST also remains uncertain, although the assurance exists that any increase in GST would be offset by compensation for low and middle income earners, beneficiaries and those receiving superannuation.

These changes are all focused on growing the New Zealand economy. The economic arguments around lower taxes are well established: they may encourage participation in the labour market, skill development and innovation. However, Mr English also suggests that 'our tax package must be broadly fiscally neutral'. This comment has produced considerable commentary, with the suggestion made that the proposals so far do little more than tinker with the current arrangements and are unlikely to achieve the stated objective of economic growth and development. Moreover, the acknowledged problems within the New Zealand economy remain: too much borrowing, consumption and government spending, and not enough investment, savings and exports.

Lisa Marriott

Special Issue: New Zealand Journal of Taxation Law and Policy (September 2010)

As editors we are dedicating the September 2010 issue of the *New Zealand Journal of Taxation Law and Policy* to a themed issue entitled Tax Reform: Where to Next?, so as to enable informed debate to build upon the New Zealand Tax Working Group's December 2009 Conference recommendations and its January 2010 report, and to inform the Government as it deliberates upon the policy options raised by the Tax Working Group. Professor Kevin Holmes and Associate Professor David Dunbar of Victoria University of Wellington have accepted an invitation to be the Guest Editors to coordinate this special issue.

We welcome contributions on any aspect of tax reform including the outcome of the Henry Review in Australia. Please send your contributions to Kevin <kevin.holmes@vuw.ac.nz> and David <David.Dunbar@vuw.ac.nz> with a copy to the Editors <a.sawyer@afis.canterbury.ac.nz> and <L.M.Tan@massey.ac.nz> by 30 April 2010 (please note the extension date from 2 April, as previously advertised).

Adrian Sawyer and Lin Mei Tan
Editors: New Zealand Journal of Taxation Law and Policy

9 Book reviews

Cooper, Gordon & Evans, Chris *Cooper & Evans on CGT*, Sydney, ThomsonReuters, 2010

This book which had its public launch at the end of the Australasian Tax Teachers' conference at UNSW in Sydney in January 2010 has as its stated aim "to provide tax practitioners and students of taxation with a definitive guide to the capital gains tax provisions as they operate in Australia."

The book aims to have both a practical and scholarly approach and is written for use by both practitioners and students. The book is also equally useful for tax specialists and also accounting and law generalists seeking an answer to a particular capital gains tax (CGT) tax question.

The book aims "to provide an A to Z of CGT and cover all transactions and all entities that practitioners are likely to encounter". However the book also makes it clear in the introduction that the book is not intended to be used as a CGT planning manual but intends to assist practitioners and students alike about how to plot their way successfully through Australia's current CGT regime.

The book is presented in an easy to read, logical and, more importantly, easy to understand fashion. It breaks down the subject matter surrounding our complex CGT system into 6 Parts labelled Part 1 -Introduction, Part 2 -Individuals, Part 3 -Entities, Part 4 -CGT small business concessions, Part 5 -Other transactions and Part 6 -Anti-avoidance.

The book succinctly breaks down CGT issues into easy to understand principles and this ease of understanding is greatly assisted by the addition of numerous worked examples which show the practical application of the CGT rules.

The range of topics covered is very comprehensive including international transactions, CGT rules on consolidations, the application of the multitude of rollover relief provisions, CGT small business concessions and the application of the anti-avoidance rules that the reader should be able to find the answer they need to whatever their CGT question without too much delay.

CGT is a complex tax and even though this exceptional work on CGT by Cooper & Evans does not claim to be "faultless" it will undoubtedly assist its reader to navigate his or her way through the complex road map that is our current CGT regime.

It will now become my first point of reference whenever I come across a CGT question and should make an equally important addition to the library of every Australian tax teacher and tax professional seeking CGT tax advice due to its comprehensive coverage of the CGT law.

Students of tax law will also benefit from having a ready copy of the book due to the ease in which the information on any topic is presented and the very helpful practical examples.

John Tretola
University of Adelaide

Lang, Michael (ed) *Recent tax treaty developments around the globe*, Vienna, Linde, 2009

This book was published to celebrate 10 years of the LLM program in International Tax Law being run at the WU (Vienna University of Economics and Business). The book comprises 26 chapters, each focusing on a different country, and each written by an alumnus of the WU International Tax Law program.

The countries included in the book are: Austria, Belgium, Chile, China, Czech Republic, Estonia, Finland, Germany, Greece, Hungary, India, Italy, Kenya, Malaysia, Mexico, Norway, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Taiwan, Turkey, United States, and Uzbekistan.

Each chapter follows a similar format, with a “starting point” section, providing a brief history of the country’s tax treaty network. In general terms, the impact that the OECD or UN Model has had on the country’s tax treaty model is also discussed. After the introductory “starting point”, each chapter moves into a discussion of the current status of the country’s tax treaty network, and tax treaties recently concluded.

A discussion of persons and taxes covered by the country’s tax treaties is provided, including deviations from the OECD Model. The main part of each chapter is examines the distributive rules, with the focus on such articles as business profits, shipping and air transport, passive income, capital gains, personal services, etc.

The last sections in each chapter then cover methods to avoid double taxation, non-discrimination articles, exchange of information, and mutual agreement procedures. An interesting example can be found in the Portugal/Brazil tax treaty, which has an extensive exchange of information clause – covering not only the exchange of information but also the exchange of qualified personnel. The Mexico chapter highlights the fact that Australia has made a reservation on the non-discrimination article included in the OECD Model Convention, and as such, this is the only recently signed Mexican tax treaty that does not include this clause.

From an Australasian perspective, neither Australia nor New Zealand have individual chapters, but are at times mentioned, as shown above in the case of the Australia/Mexico tax treaty, discussed above.

Primarily, the book is factual orientated, but at times, also provides interesting commentary on why a country has deviated from the OECD Model. The conclusion of each chapter also provides some brief insight as to where the author sees the country’s tax treaties development moving to in the future. This book is certainly useful for anyone wanting a consolidated guide to tax treaties of the countries covered.

Kathrin Bain
Atax
University of New South Wales

10 Prizes and Scholarships

Graham Hill IFA Research Prize

Applications invited for GRAHAM HILL IFA RESEARCH PRIZE

Fully paid participation in IFA Congress and Poster Program in Paris, 11-16 September, 2011

International Fiscal Association (Australian Branch) and Australasian Tax Teachers Association

Justice Graham Hill, who was the patron of ATTA and the president of the 2003 International Fiscal Association (IFA) Congress in Sydney and a leading figure in tax in Australia for more than 30 years, died in August 2005. The Australian IFA branch in association with ATTA has established a prize in his memory known as the Graham Hill IFA Research Prize.

Applications for the Prize are invited from current doctoral students working in international or comparative taxation in Australia. Members of ATTA supervising eligible doctoral students are requested to bring the prize to the attention of their students. If you are a member of ATTA and have your own thesis in progress, you are also encouraged to apply.

The Prize

The Australian IFA branch will pay for one Australian doctoral student to attend an IFA Congress once every two years as part of the Poster program. This involves preparing posters explaining the subject of the thesis and discussing the thesis with interested participants in the Congress.

The prize will next be offered in relation to the annual IFA Congress in Paris 11-16 September, 2011.

The payment includes an advance purchase economy airfare and per diem to cover budget hotel for six nights and other incidental expenses. The prize will be paid as a cash sum in advance, not against receipts. The winner participating in the poster program will not need to pay the registration fee for the Congress but will be given complimentary registration by IFA (which is the standard arrangement for the poster program).

The winner must provide a brief report to the IFA Australian Branch and ATTA within one month of the end of the conference about their experience in attending the conference.

The winner of the prize for 2007 was Ms Kathryn James of Monash University Law School and for 2009 Fiona Martin of Atax, UNSW.

Application process

All doctoral students enrolled at Australian universities working in subjects that have an international or comparative tax dimension are eligible. Applicants will have made progress on their thesis at least to the point that they have a detailed thesis proposal and have written at least one full chapter.

Applications should be sent to Professor Dale Pinto of Curtin University of Technology, email Dale.Pinto@cbs.curtin.edu.au The initial application should be a single Word document and need only include the following information:

Name

Contact details, including email
Current title and abstract of thesis
Current state and projected timeline for completion of thesis
Brief indication of the international or comparative element of the thesis (this will often be evident from the title or abstract but needs to be clear to be eligible to apply)

Applications are due by 31 October 2010.

After an initial vetting of the applications by the judging panel, eligible students will be contacted by ATTA and asked to submit a sample of one or more thesis chapters and a report from the thesis supervisor(s). The prize is not dependent on completion of the thesis. Indeed one of the general purposes of the poster program is to obtain input into the finalisation of the thesis from the international group of tax scholars and professionals who attend IFA (usually in excess of 1,000 registrants).

ATTA will appoint a panel of judges in due course.

The winner of the prize will be announced at the Annual ATTA conference in January 2011, to be held in Melbourne. This allows time for the winner to prepare for the Poster Program at the IFA Congress.

To the members of the Permanent Scientific Committee and the Executive Committee

Ladies and Gentlemen,

As you know IFA has instituted the Mitchell B Carroll Prize in order to encourage scientific work. This Prize is awarded for a work dealing with international fiscal questions, comparative fiscal law or local fiscal law with the emphasis on the relationships with the fiscal law of foreign jurisdictions. Competition for the Prize is open to lawyers, accountants and economists. There is an age limit of 35.

The rules on the competition for the Mitchell B Carroll Prize are:

1. The Prize shall be awarded for a typewritten or printed paper devoted to international fiscal law, comparative tax law, or local tax law having an important relation with fiscal law in foreign jurisdictions.
2. Persons under 35 years of age on the 31st of July of the year in which the Prize is awarded may compete whether they are members of the Association or not.
3. The paper must not have been published more than 2 years previously, and if it is a thesis for a doctor's degree the defense of it must not have taken place more than 2 years previously, this period being counted from the 1st of January of the year of publication or defense of thesis. Only individual papers bearing the name of the author may be submitted to compete for the Prize. Papers submitted by several authors are excluded.
4. Papers may be entered by the authors themselves, but the Branches of IFA or even individual members, domiciled in countries where an IFA Branch does not exist, may submit papers not directly submitted by its author.
5. The Jury will only accept original work making either a theoretical or a practical contribution to the study of the effects of taxation, whether it concerns international taxation or comparative tax law.
6. Only papers written in one of the three official languages of IFA (English, French and German) will be accepted.
7. There is no restriction on the number of pages of the paper. The choice of subjects is unlimited.

8. The Jury will consist of five members, who are appointed by the Executive Committee from amongst the IFA membership upon recommendation by the Permanent Scientific Committee.
9. The winner will receive a medal and an invitation to attend the Congress during which the Prize is awarded, as well as an amount of Euro 5,000. This year's IFA Congress will be held in Rome, Italy from 29 August – 3 September 2010.
10. The Jury's decision shall be made known at least two months before the appropriate Congress.
11. Papers entered for the Prize for a given year should be submitted with six (hard) copies on or before the 1st of April.

So far, we only received 3 entries for the Rome Congress and we therefore turn to you.

Should you know any lawyers, accountants or economists who would like to compete for this year's Mitchell B. Carroll Prize, please ask them to supply the IFA General Secretariat with six (hard) copies of their thesis and CV.

The address details of the IFA General Secretariat are:

c/o World Trade Center
P.O. Box 30215
3001 DE Rotterdam
Netherlands
Telephone: (31-10) 405 2990
Fax: (31-10) 405 5031
E-mail: a.gensecr@ifa.nl

Thank you very much in advance for your kind cooperation.

Yours sincerely,

Anja van Zwietering
International Fiscal Association
Executive Secretary
e-mail: a.gensecr@ifa.nl

Editor's note: If you are interested in applying, please contact Professor Richard Vann richard.vann@sydney.edu.au

11 Using archival materials in tax research

The Powerpoint slides from John Taylor's 'Using archival materials in tax research' presentation at the ATTA PhD workshop in Sydney on 20 January 2010 are attached to this email.

12 Tax, accounting, economics and law related meetings

Local

Richard Bird: Principles of Revenue Administration: 29 March – 1 April 2010: Atax, UNSW. Professor Richard Bird is conducting a four day course on the Principles of Revenue

Administration at Atax, Faculty of Law, UNSW from 29 March to 1 April 2010 inclusive. A limited number of places in the course are available to ATTA members on a non-assessed (CLE/CPD) basis. Richard is the Professor Emeritus of Economics, Associate of the International Institute of Business, Rotman School of Management, and Senior Fellow, Institute of Municipal Finance and Governance, Munk Centre of International Studies, all at the University of Toronto, and has held a variety of visiting positions at Harvard Law School, the C.D. Howe Institute, the World Bank Institute, the International Monetary Fund, Monash University, Australian National University, Erasmus University, as well as with the Japan Council of Science, the Indian Council of Social Science, the World Bank and the International Monetary Fund. His expertise and experience is well known. The course will consider in detail the principles that underpin the effective operation of modern revenue authorities. The course will focus on issues such as: typologies of revenue authorities; organisational issues; compliance and enforcement strategies; revenue forecasting; technology and human resource issues; benchmarking and international best practice; other strategic and operational issues that relate to tax and revenue agencies. The course costs \$2,050 including GST for ATTA members, and includes the four days attendance and extensive Study Materials. If you require further details contact Chris Evans on cc.evans@unsw.edu.au

Atax, University of New South Wales **22nd GST and Indirect Tax Workshop** 15-16 April 2009 The Sheraton Noosa Resort & Spa, Noosa, Queensland. This July will mark the tenth year since the introduction of GST in Australia. It has become an indispensable buttress to national fiscal planning. The past year has seen further developments in the interpretation of fundamental concepts found in the GST legislation. This conference will review policy and principles that underpin GST administration and papers across a range of themes will be taking a close look at these underlying issues. Important cases such as TT line, Dept Transport, Amex and Travellex, Luxottica and Sunchen will be the starting point for this far reaching review. http://www.atax.unsw.edu.au/news/docs/2010/GST_Workshop_2010.pdf The detailed program will be available at www.atax.unsw.edu.au from 22 February 2010.

The 23rd Annual Conference of the Australasian Tax Teachers Association Conference 2011, co-hosted by the Melbourne Law School and the Monash University Taxation Law and Policy Research Institute, will be held at the Melbourne Law School over 19-21 January 2011. The Conference theme will be "Tax - it's more than numbers". The conference website is available at: <http://www.tax.law.unimelb.edu.au/go/news-and-events/atta-conference---january-2011/index.cfm>

Ninth Atax International Tax Administration Conference, Sydney, 7 - 9 April 2010. The theme of the 2010 conference will be Tax Administration: Building Bridges. The conference brochure and online registration are now available at

<http://www.atax.unsw.edu.au/news/event-detail.asp?id=2531>

To secure your place at the 2010 conference please register online as soon as possible.

Conference places are restricted and we anticipate this will be a very popular event.

If you require accommodation please complete the accommodation booking form at the back of the conference brochure

http://www.atax.unsw.edu.au/news/docs/2010/TaxAdmin_Conference_2010.pdf and return it directly to the Marriott. We only have a limited number of rooms at the special conference rate, and so urge you to complete the booking as soon as possible.

Academic enquiries:

Dr Binh Tran-Nam, Phone +61 2 9385 9561, Fax +61 2 9385 9515 b.tran-nam@unsw.edu.au

Dr Michael Walpole Phone +61 2 9385 9526, Fax +61 2 9385 9515 m.walpole@unsw.edu.au

Administrative enquiries

Kathrin Bain Phone +61 2 9385 9541, Fax +61 2 9385 9515 k.bain@unsw.edu.au

Conference coordinator Christine Brooks Christine.brooks@unsw.edu.au

Queensland Tax Teachers' Symposium, Monday 5 July 2010 Advance Notice: Call for Papers. Griffith University will host the Inaugural Queensland Tax Teachers' Symposium on Monday, 5 July 2010. This symposium brings together Queensland tax academics and research higher degree students to discuss and present their current research interests. This is a joint initiative between academics from the following universities: University of Queensland, University of Southern Queensland, Queensland University of Technology, Central Queensland University, Bond University, Griffith University and James Cook University.

The 2010 Symposium will be held the Griffith University's South Bank campus located on the fringe of Brisbane's central business district. Those interested in presenting a paper (including research higher degree students) are encouraged to submit a short abstract of their work by 30 April 2010 (500 words). Authors will be notified of their abstracts acceptance by 14 May 2010.

Registration is open to all academics with a research or teaching interest in tax, as well as research higher degree students who are current undertaking an honours or a PhD dissertation in a tax related topic. While registration is free numbers are limited and attendees will need to register by Friday 14 May 2010. Note it is possible for tax academics to attend without presenting a paper.

General enquiries about the symposium (including paper submissions and registration) should be directed to:

Brett Freudenberg
Senior Lecturer - Taxation
Griffith Business School, Griffith University
Email: b.freudenberg@griffith.edu.au
Tel: 61 7 3382 1196; Fax: 61 7 3382 1128

Taxation Institute of Australia <http://www.taxinstitute.com.au> lists many of the TIA conferences, conventions, seminars, breakfast clubs.

For further enquiries, contact Jessi Guy (02) 8223 0043 or email jessiguy@taxinstitute.com.au. Register online at <http://www.taxinstitute.com.au>

States Taxation Conference, Taxation Institute of Australia, Tenth Annual States' Taxation Conference, Thursday 29 – Friday 30 July 2010, Sofitel Hotel, Brisbane. Call the National Events team on 1300 733 842 for more details.

2010 National GST Intensive Conference, Taxation Institute of Australia, 9 - 10 September 2010, Four Seasons Hotel, Sydney. Call the National Events team on 1300 733 842 for more details.

Single Unit Enrolment Taxation Sydney Law School 2010

Participants in our Legal Professional Development (LPD) program are able to “audit” Postgraduate Units of Study, attending lectures and receiving copies of Lecture Notes. LPD students do not undertake examinations. Study by this method is for interest and information purposes only.

Courses are offered by one of two methods, either attendance one night per week for 13 weeks commencing the week beginning Monday 2nd March 2009 (Semester 1), Monday 27th July 2009 (Semester 2) or by “intensive” mode. Courses offered as intensive units are normally conducted over four or five days.

Location: The majority of courses are held at the Faculty of Law Building, Eastern Avenue, Camperdown Campus, University of Sydney. A small number of courses are conducted at the St James Campus Building, 173-175 Phillip Street, Sydney.

It is also possible to undertake courses which are conducted as part of the Sydney Law School in Europe program (Cambridge and London). For detailed advice please see:

<http://www.law.usyd.edu.au/fstudent/coursework/LLM/index.shtml>

Cost:

Sydney Law School: \$2,760 (GST free).

Sydney Law School in Europe: \$3,360 (GST free).

This registration fee includes all tuition and university materials. All registrations should be submitted a minimum of one (1) week prior to course commencement. Full payment is required for confirmation of registrations.

Time: Semester length courses are normally conducted from 6.00 pm - 8.00 pm. Semester length units will predominately be taught at the Old Law Building, Phillip St, St James Campus or other central Sydney locations.

Taxation Law Semester 1 2010

Australian International Taxation LAWS6209-1 Wednesday Evenings (6:00-8:00pm)

Prof Michael Dirkis

Comparative Corporate Taxation LAWS6153-64 Mar 29 – Apr 1 (9:00am-4:45pm) Dr Peter Harris*

Comparative International Taxation LAWS6128-6 Mar 17-19 & 22, 23 (9:00am-3:30pm)

Prof Brian Arnold*

Comparative Value Added Tax LAWS6814-1 Wednesday Evenings (6:00-8:00pm) A/Prof Rebecca Millar

Corporate Taxation LAWS6030-6 Mar 3-5 & 8, 9 (9:00am-3:30pm) Prof Richard Vann

Goods & Services Tax Principles LAWS6214-1 Monday Evenings (6:00-8:00pm) A/Prof Rebecca Millar

International Import/ Export Laws LAWS6037-1 Tuesday Evenings (6:00-8:00pm) Adj Prof Alan Bennett*

Netherlands International Tax LAWS6151-6 Mar 10-12 & 15, 16 (9:00am-3:30pm) Prof Kees van Raad*

Tax and Commercial Laws of the CIS LAWS6945-65 May 5-7, & 10, 11 (9:00am- 3:30pm)

Prof Paul Stephan*

Tax Treaties LAWS6177-64 Apr 7-9 & 12, 13 (9:00am-3:30pm) Prof Brian Arnold*

Taxation of Business & Investment Income A LAWS6840-1 Thursday Evenings (6:00-8:00pm) Ms Chloe Burnett/Prof Michael Dirkis

Taxation of Partnerships & Trusts LAWS6118-1 Friday Mornings (8:30-10:30am) Prof Michael Dirkis/Adj Prof Karen Rooke*

The Business of Tax Administration LAWS6926-64 Apr 21-23 & 27, 28 (9:00am-3:30pm) Mr Carson McNeill*

The Impact of Tax on Business Structures & Operations LAWS6825-65 May 12-14 & 17, 18 (8:30am- 4:30pm) Ms Chloe Burnett/A/Prof Rebecca Millar

UK International Tax LAWS6109-65 May 19-21 & 24, 25 (9:00am-3:30pm) Prof Malcolm Gammie*

For further information please contact:

Christopher Pile, Single Unit Enrolment, Faculty of Law, Eastern Avenue, Camperdown Campus, The University of Sydney, NSW 2006

Phone: +61 2 9351 0351 Fax: +61 2 9351 0200, Email: law.singleunit@usyd.edu.au

University of Sydney Sydney Law School Distinguished Scholars Lecture Series:

Professor Michael Dirkis, 27 July 2010. The demise of international tax avoidance? The Internationalisation of Tax Law Policy and Administration in the 21st Century.

Traditionally the powers of all revenue authorities to obtain offshore information has been limited as has the ability of revenue authorities to enforce foreign tax debts. Australia's recent signing of tax information exchange agreements with a number of tax havens and the renegotiated tax treaties are seen as a major step in overcoming these limitations. The paper seeks to explore the processes of co-operation between revenue authorities which have led to the effective internationalisation of the Australian Taxation Office's (ATO) information gathering and debit powers and whether this process will lead to the demise of international tax avoidance.

Lectures presented as part of the Sydney Law School Distinguished Scholars Lecture Series 2010 are free, and pre-registration is not required. Time: 6.00-7.30pm. Location: Foyer (Level 2), Sydney Law School, New Law Building, Eastern Avenue, University of Sydney
Cost: FREE. Contact: Events Coordinator, Phone: (02) 9351 0259; Email: law.events@sydney.edu.au

Overseas

American Accounting Association Calls for paper website <http://aaahq.org/calls/default.cfm>

Canadian Tax Foundation Event schedule 2009/2010
<http://www.ctf.ca/profDev/schedule1.asp>

Conference in honour of Dr John Avery Jones, 22nd and 23rd April 2010

At the end of the April 2010 there will be the largest and most prestigious gathering in London of experts in international and UK domestic taxation for over a decade. Dr. John Avery Jones reaches the statutory retirement age as a judge of the First Tier Tax Tribunal in early April, and colleagues from the UK and around the world are gathering for a conference in his honour. The conference is open to the public, though places are limited. The proceedings of the conference will be published in a Festschrift to be published later in the year by the International Bureau of Fiscal Documentation and in a special issue of the British Tax Review. The conference will take place on Thursday 22nd and Friday 23rd April in the Sheikh Zayed Lecture Theatre, New Academic Building, London School of Economics, 54 Lincoln's Inn Fields, London (the corner with Sardinia Street). The programme is set out below (this programme may be subject to unavoidable change, but the organisers will try to remain as close to this published programme as possible).

A booking form for the conference is also attached below. You may send your booking form and payment details by normal mail to the address below, or send a scanned copy by e-mail to the e-mail address below. The cost of attending the conference is £300, but there is a reduced attendance fee of £150 for any member of any of the many organisations with which John has been associated (any member of the Chartered Institute of Taxation, Law Society (and Revenue Bar Association), European Association of Tax Law Professors, International Fiscal Association, IBFD). In addition, registered students and employed staff of any revenue authority (especially HMRC) may attend for a cost of £30. These fees include lunches both days, teas and coffees. Those wishing to attend are advised to book early as places are limited and it is likely that the conference will become fully booked. There is no specific conference hotel, but most hotels in the Bloomsbury-Soho area are within easy walking distance of the conference venue. The conference will be accredited for 11 hours of CPD for the CIOT, Law Society and Bar Council.

Programme

Day 1: Thursday 22nd April 2010

Chair for morning session: Philip Baker

09:00 – 09:20 Registration

09:20 – 09:30 Opening of conference

09:30 – 09:45 Persons and territories – on international allocation of taxing rights - Wolfgang Schoen

09:45 – 10:00 The application of the zero VAT rate on children's footwear in the UK - Han Kogels

10:00 – 10:15 Can national income tax systems be saved in the EU? Frans Vanistendael

10:15 – 10:30 The ECJ and double taxation - Sandra Eden

10:30 – 11:00 Discussion session

11:00 – 11:30 Coffee break

11:30 – 11:45 Taxation in occupied territories - Guglielmo Maisto

11:45 – 12:00 Temporal aspects of tax treaties - Jacques Sasseville

12:00 – 12:15 The (in)compatibility of exit taxes on shares and pension rights with Art. 13 or 18 OECD Model - Luc DeBroe

12:15 – 12:30 Does Art. 20 fit into tax treaties? Michael Lang

12:30 – 13:00 Discussion session

13:00 – 14:00 Lunch

Chair for afternoon session: Andrew Dawson

14:00 – 14:15 Agency PE issues - Richard Vann

14:15 – 14:30 Conclusion and agency permanent establishments: Here, there and everywhere? Carol Dunahoo

14:30 – 14:45 Dependence in the characterisation of a permanent establishment - Jean-Pierre LeGall

14:45 – 15:00 The application of the OECD PE concept to electronic commerce - Daniel Luethi

15:00 – 15:30 Discussion session

15:30 – 16:00 Tea break

16:00 – 16:15 Cross-border dividend taxation in the 21st century: The (ir)relevance of tax Treaties - Peter Harris

16:15 – 16:30 Japan's foreign subsidiaries' dividends exclusion - Toshio Miyatake

16:30 – 16:45 "Beneficial Ownership" in tax treaties: Reconciling domestic law meaning and international fiscal meaning - Jin-yan Li

16:45 – 17:00 Discussion session

17:00 Close of conference day 1

Day 2: Friday 23rd April 2010

Chair for morning session: Jonathan Schwartz

09:00 – 09:20 Registration

09:20 – 09:30 Opening of conference day 2

09:30 – 09:45 Tax appeals reform - Malcolm Gammie

09:45 – 10:00 The tax law rewrite in the UK – plus ça change, plus c'est la même chose? David Salter

10:00 – 10:15 Tax legislation and the use of principles - Judith Freedman

10:15 – 10:30 Tax law: Rules or principles - Angelo Nikolakakis

10:30 – 11:00 Discussion session

11:00 – 11:30 Coffee break

11:30 – 11:45 Courts and tax cases (with reference to John Avery Jones' decisions) - John Tiley

11:45 – 12:00 Time for Ferrazzini to be reviewed? Natalie Lee

12:00 – 12:15 Tax treaties and human rights - Philip Baker

12:15 – 12:30 Application of tax treaties - Henri Torrione

12:30 – 13:00 Discussion session

13:00 – 14:00 Lunch

Chair for afternoon session: Judith Freedman

14:00 – 14:15 Divergence of third party pricing from arm's length results - Peter Blessing

14:15 – 14:30 The use of OEEC-OECD documents in interpreting tax treaties - David Ward † (to be read for him)

14:30 – 14:45 Tax treaty override – the Swedish version - Bertil Wiman

14:45 – 15:00 Treaties and state succession – some UK experience - David Oliver

15:00 – 15:30 Discussion session

15:30 – 16:00 Tea break
 16:00 – 16:15 Exemption and tax credit in German tax treaties – policy and reality
 Juergen Luedicke
 16:15 – 16:30 The new arbitration provisions in Art. 25 - Hugh Ault
 16:30 – 16:45 Defining business profits for purposes of tax treaties - Brian Arnold (to be read for him)
 16:45 – 17:00 Discussion session
 17:00 Close of conference day 2
 Booking form etc at http://www.ibfd.org/portal/pdf/AJ_Programme.pdf
 Cancellation: Unfortunately, in the event you need to cancel, a refund will not be possible. However, it is possible to send a replacement. Should you wish to do so, please inform us at shines@ciot.org.uk before the 16th of April 2010 at the latest

International Fiscal Association (IFA), Austrian Branch; Institute for Austrian and International Tax Law, Vienna University of Economics and Business (WU); Research Institute for European and International Tax Law, Vienna; Akademie der Wirtschaftstrehänder, Vienna **9th International Tax Law Summer Conference** Rust (Burgenland) 11-15 July 2010. Detailed program of case study conference (and the application form, as well) on www.wu.ac.at/taxlaw. We would like to invite you to profit from our early-bird-discount and register soon. For further information please approach to b.ender@wt-akademie.at

Program Main topic: “Recent Developments in Tax Treaty Practice“

Sunday, July 11 17.30 Opening: M. Lang

Mozart’s world reflected in “The Magic Flute”: Christina Lang

Monday, July 12 9.00 – 9.40 Tax treaty case law around the globe: Baker

10.30 – 13.00 Case studies: What happens when states disagree? – Qualification conflicts in tax treaty law: Dawson , Jirousek, M. Lang, Pahapill , Wichmann

14.45 – 17.30 Workshop: Recent OECD developments: Sasseville

Tuesday, July 13 9.00 – 9.40 Recent US tax developments: Rosenbloom

10.30 – 13.00 Case studies: Secondment of employees within a group: Jirousek, Pistone , Rosenbloom , Sasseville , Schoueri , Wichmann

14.45 – 17.30 Workshop: Recent ECJ case law: Baker, M. Lang, Pistone

Wednesday, July 14 9.00 – 9.40 Recent international tax developments in India: Ostwal, Rohatgi

10.30 – 13.00 Case studies: Transfer pricing in a changing world: Green, Loukota, Maisto , Rosenbloom , Schuch

14.45 – 17.30 Workshop: Transfer pricing from the perspective of emerging markets – the Brazilian experience: Schoueri

Thursday, July 15 9.00 – 9.40 Recent EU tax developments: Rädler, Schuch

10.30 – 13.00 Case studies: Business restructuring – tax planning in the light of recent developments: Green, Kroppen, Silberztein, Schoueri , Staringer , Storck

Vienna University of Economics and Business, Commercial and Investment Section of the Embassy of the Republic of Poland in Vienna, workshop, Tax-Planning under Polish Double Tax Treaties, Dr Marcin Jamroży, Assistant Professor at the Faculty of Business Finances at the Warsaw School of Economics, Polish tax adviser and attorney at law. The workshops starts with the Inputstatement „Polen – Ihr Geschäftspartner“ of the Counselor Mag. Jerzy Jędrzejewski, Director of the Commercial and Investment Section of the Embassy of the Republic of Poland. The workshop takes place on Wednesday, April 28th 2010, from 16:00 to 20:00 at the Institute for Austrian and International Tax Law of the WU (1090 Wien, Althanstraße 39-45, section 5, 4th floor). After the workshop with Dr Marcin Jamroży the Commercial and Investment Section of the Embassy of the Republic of Poland is pleased to invite you to finger-foods & cocktail reception at the library at the Institute. We are looking forward to seeing you there! The participation is free of charge, but please register at

petra.zaussinger@wu.ac.at Please find further details about the program on our website www.wu.ac.at/taxlaw.

Michael Lang / Josef Schuch / Claus Staringer / Pasquale Pistone / Alfred Storck

International Fiscal Association (IFA), Austrian Branch; Institute for Austrian and International Tax Law, Vienna University of Economics and Business (WU); Research Institute for European and International Tax Law, Vienna; Akademie der Wirtschaftstrehänder, Vienna **9th International Tax Law Summer Conference** Rust (Burgenland) 11-15 July 2010. Detailed program of case study conference (and the application form, as well) on www.wu.ac.at/taxlaw. We would like to invite you to profit from our early-bird-discount and register soon. For further information please approach to b.ender@wt-akademie.at

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10.30 – 13.00 Case studies: Business restructuring – tax planning in the light of recent developments: Green, Kroppen, Silberztein, Schoueri , Staringer , Storck

From July 8 to 10, 2010, the Course II of our seminar on “The Practice of Double Tax Treaties in Case Studies” (senior level course) will be held. The seminar which is a three-day course for very experienced tax practitioners will be given in English.

Please find further information about the conference and the course (detailed programs and the application forms) on our website www.wu.ac.at/taxlaw.

Institute for Fiscal Studies Conferences and seminars

<http://www1.ifs.org.uk/conferences/index.shtml>

International Bureau of Fiscal Documentation. Various courses in Amsterdam, the Netherlands. For details, see <http://www.ibfd.org> The IBFD International Tax Academy (ITA) runs an extensive international course program. Generally all courses are held in Amsterdam. Should you require any further information or wish to register please refer to their web site www.ibfd.org or contact the International Tax Academy at +31-20-554 0160 or by e-mail ita@ibfd.org

For 2009/10 courses go to

<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>

The ITA also offers tailor-made in-house courses on a worldwide basis for corporate clients, tax administrations and other organizations. Should you have any queries, please contact Arcotia Hatsidimitris, Head of the International Tax Academy by telephone +31-20-554 0180, or by a.hatsidimitris@ibfd.org

ITA Courses Tel.: +31-20-554 0160; Fax: +31-20-620 9397; Email: itacourses@ibfd.org
International Tax Academy
Debt and Financial Restructuring, Amsterdam, 19 - 21 April 2010

International Fiscal Association Congresses

29 August – 3 September 2010, Rome, Italy <http://www.ifarome2010.it>
2011, Paris, France

International Atlantic Economic Society (IAES) conference www.iaes.org for more information. Prof Dr M. Peter van der Hoek Academy of Economic Studies, Bucharest, Romania and Erasmus University, Rotterdam, Netherlands. Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-3000 DR Rotterdam Netherlands Phone/Fax: +31-10-4081622 E-mail: vanderHoek@frg.eur.nl

International Tax Planning Association Forthcoming meetings

<http://www.itpa.org/meetings.html>

19th Tax Research Network Annual Conference 2010 - Bangor, Wales, *Tax in Troubled Times* Main Conference 7 - 8 September 2010, Doctoral Colloquium 6 September 2010. TRN 2010 will be held in North Wales, at Bangor University. The University was founded as the University College of North Wales, and opened its doors on 18 October 1884 in an old coaching inn with 58 students and 10 members of staff. Today, the University has over 10,000 students and 2,000 members of staff. For more information about Bangor and the surrounding area see: <http://www.bangor.ac.uk/>

Submissions are welcome from the full range of disciplinary backgrounds and methodological approaches. Potential presenters should send a summary of their paper (2,000 words) in Word format as an e-mail attachment to the conference organiser, Professor Lynn Hodgkinson (l.hodgkinson@bangor.ac.uk) by 28 March 2010. Authors will be notified as soon as possible thereafter if their papers have been accepted. Full papers will be required by 27 June 2010. Details of conference venue, registration procedures, travel and other arrangements will be notified in due course. We expect to reimburse/cover to some extent, if not in full, travel and other conference expenses incurred by presenters. Any queries should be directed to Lynn Hodgkinson at the above e-mail address.

The Delicate Balance: Revenue Authority Discretions and the Rule of Law 23-24

September 2010, Monash Prato Centre, Italy. A workshop sponsored by the Taxation Law and Policy Research Institute at Monash University, Atax, University of New South Wales, and the Centre for Business Taxation at Oxford University.

<<http://www.buseco.monash.edu.au/blt/tlpri/prato-230910.html>>

Many scholars have concluded that the complexity of modern economies and the flexibility of commercial arrangements are inherently incompatible with "simple" tax systems -- tax laws become complex in response to the world to which they apply. One technique increasingly used by governments to mitigate the growth of tax law is delegation of decision-making to tax administrations. In effect, legislative amendment is replaced grants of administrative discretion. The extent to which discretions are exercised in a consistent or transparent process varies from jurisdiction to jurisdiction, as do views on the extent to which the growing use of discretions is incompatible with fundamental principles of the rule of law.

The workshop will explore the tension between discretions and the rule of law across a range of jurisdictions representing a cross-section of the world's economies.

Speakers include:

Professor Kim Brooks, McGill University, Canada

Associate Professor Wei Cui, China University of Political Science and Law, PR China

Professor Chris Evans, University of New South Wales, Australia
Professor Judith Freedman, Oxford University, UK
Mr. Christophe Grandcolas, formerly French Tax Administration (DGI), France
Mr Marco Greggi, University of Ferrara, Italy
Ms. Shelley Griffiths, University of Otago, New Zealand
Professor Andrew Halkyard, University of Hong Kong, Hong Kong
Professor Richard Happe, University of Tilburg, The Netherlands
Mr. Ernest Mazansky, Werksmans, South Africa
Professor Michael Walpole, Atax, University of New South Wales, Australia

Globalisation Conference <http://www.buseco.monash.edu.au/blt/tlpri/prato-10.html>
Globalisation and Business Challenges in the post-Financial Crisis World, 28-29
September 2010, Prato, Italy. The global financial crisis from which the world's economy is slowly emerging has had a dramatic, and possibly permanent, impact on the process of globalisation and reform of market economy structures and regulations. The speed and magnitude of government responses to the crisis in every area of commercial law and regulation has no historical precedents and innumerable examples point to the changed international business, investment and trade environment that may be possible in the post-crisis world. Some of the world's largest manufacturers and financial institutions have crumbled and governments, corporations and labour are jockeying for position in this new economic world.

This conference brings together the cutting-edge research of emerging Australian scholars and counterparts from Europe and North America to provide an opportunity for international and inter-disciplinary critique and comment to provide scholars with the foundation for internationalising their work and recasting their research for the benefit of an international audience.

Speakers include:

Kim Brooks, McGill University - Subsidising small business
Neil Buchanan, George Washington University - How Soon Will the Next Crisis Come, and What Are We Doing Now That Will Hasten It?
Michael Connolly, School of Law, University of Surrey - Employers' use of the recession as a tool to curtail discrimination law progress
Marco Greggi, Università di Ferrara - Taxpayers, Taxpayers and the Quest for a 'Global Standard'
Andrew Halkyard and Yan Xu, University of Hong Kong - The Impact of the Global Financial Crisis on Broadly Based Indirect Taxation: a Chinese Case Study
Thaddeus Hwong, York University - Delivering personal social benefits through tax concessions: policy lessons from Canada
Ann O'Connell, University of Melbourne - Using tax concessions to incentivise employees
David Salter, University of Warwick - Fiscal responses of developing countries to the global economic recession
Carolyn Sutherland, Monash University - Measuring Legal Complexity: A Computer-Assisted Content Analysis of Australian Collective Agreements

University of Toronto, The James Hausman Tax Law and Policy Workshop is designed to bring together distinguished tax scholars both from within Canada and internationally to share innovative scholarship that addresses a full range of tax law and policy issues. The workshops are generally held on Wednesdays at lunch time, in the Solarium at 84 Queen's Park. A light lunch is served. If you would like to receive e-mail notification of upcoming tax law and policy workshop seminar events, please contact: Nadia Gulezko at n.gulezko@utoronto.ca ;
http://www.law.utoronto.ca/visitors_content.asp?itemPath=5/7/0/0/0&contentId=951

Other useful tax and law related conference websites include the International Bar Association:

http://www.ibanet.org/Conferences/conferences_home.aspx

IBFD Course calendar

<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>

Law Conferences Worldwide <http://www.conferencealerts.com/law.ht>

New South Wales Bar Association

http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php

Law Council of Australia <http://www.lawcouncil.asn.au/conferences/events-and-conferences.cfm>

LexisNexis Professional Development Calendar of events

<http://www.lexisnexis.com.au/aus/conferences/calendar/default.asp>

See also the *inTax* Seminars Directory, published in *inTax Magazine*.

Practising Law Institute <http://www.pli.edu/>

New York County Lawyers Association <http://www.nycla.org>

American Bar Association <http://w3.abanet.org/home.cfm>

New York Bar Association <http://www.nysba.org/>

Hieros Gamos Worldwide Law Events Calendar <http://www.hg.org/calendar.html>

For social sciences and humanities conferences, meetings etc, see Mind: The Meetings Index

<http://www.interdok.com/mind> See also the magazine *Australian Conference & Exhibition Diary*, Vamosi Information Publication.

13 Recent publications

Bold indicates ATTA members. Readers are encouraged to notify the Editor of recently written publications for notification, in these pages. Please note some of the overseas publications listed may not yet be available locally.

Local

Carling, Robert *The unfinished business of Australian income tax reform*, St Leonards, NSW, Centre for Independent Studies, CIS Policy Monograph 108, 2010
http://www.cis.org.au/policy_monographs/pm108.pdf

Cassidy, Julie *Corporations law - text and essential cases*, 3rd ed, Leichhardt, NSW, Federation Press, 2010

D'Ascenzo, Michael 'Towards the next 100 years' an address to the 25th National Convention of the Taxation Institute of Australia (TIA) in Melbourne, 4 March 2010
<http://www.ato.gov.au/corporate/content.asp?doc=/content/00233342.htm>

Catalyst, a non-profit social think tank, has released a video on the corporate tax rate myth featuring an ATTA member, Professor **Rick Krever**:
<http://www.thepunch.com.au/articles/debunking-the-myths-of-corporate-tax>

CCH and ATTA Doctoral Series – Special Offer for ATTA Members. The inaugural CCH and ATTA Doctoral Series, <i>The politics of retirement savings taxation: a Trans-Tasman comparison</i> by Lisa Marriott was launched at the ATTA Conference in January 2010. As a special offer to ATTA members, instead of the normal price of \$120, there is a discounted price of \$80 available. Quote ATTA10 (Valid until 31/12/2010) www.cch.com.au/books2010

Inspector-General of Taxation *Review into the implications of any delayed or changed ATO advice on significant issues*, March 2010
http://www.igt.gov.au/content/reports/delayed_or_changed_ATO_advice/Delayed_Changed_ATO_Advice_Review_final.pdf

Schofield, Jo-anne 'Debunking the myths of corporate-tax', *The Punch* 12 March 2010
<http://www.thepunch.com.au/articles/debunking-the-myths-of-corporate-tax>

Sherry, Nick 'Address to the Taxation Institute of Australia 25th National Convention', Melbourne Convention and Exhibition Centre, 5 March 2010
<http://assistant.treasurer.gov.au/DisplayDocs.aspx?doc=speeches/2010/005.htm&pageID=005&min=njsa&Year=&DocType>

Overseas

Avi-Yonah, Reuven S "Corporate and International Tax Reform: Long-, Medium-, and Short Term Proposals" <http://law.bepress.com/umichlwps/olin/art106>

Bakker, Anuschka and Kloosterhof, Sander (eds) *Tax risk management: From risk to opportunity*, Amsterdam, International Bureau of Fiscal Documentation, 2010. Summary
In response to a number of large corporate failures, risk management has recently become a major consideration for most organizations. At the same time, taxation has been recognized as an area having its own unique risk profiles.

Main contents

Chapter 1: Introduction to Tax Risk Management

Chapter 2: Tax Control Framework

Chapter 3: Tax Accounting

Chapter 4: Tax Risk Management and Corporate Taxpayers – International Tax Administration Developments

Chapters 5 – 16: Country Surveys

Chapter 17: Tax Risk Management – Look before you Leap and be in Control

Countries covered

Australia, Canada, China, France, Germany, Japan, Mexico, the Netherlands, Singapore, South Africa, the United Kingdom and the United States.

Contributors

Clarisse Amadiou-Le Claire, Janet M. Anderson, Ryan Angell, Kanji Ariyasu, Anuschka Bakker, Belinda Chan, Tim Cox, Koen De Grave, James Egert, Eelco van der Enden, Daniel N. Erasmus, David Francescucci, Marie-Noël Fredette, Judith Freedman, Jos de Groot, Terri Grosselin, Koen van 't Hek, Robbert Hoyng, Mark Kennedy, Ashley King, Sander Kloosterhof, Christoph Kromer, Brigit Lucas, Alan MacPherson, Bas de Mik, Jennifer M. Moore, Damian Morrin, Stephen Nelson, Gregory Petolick, Hilary S. Richards, Eric van der Stroom and Hitoshi Takano.

Bulletin for International Taxation Number 4 - 2010

Italy - The Supreme Court Decision in the Government Pension Investment Fund Case: A Tale of Transparency and Beneficial Ownership (in Plato's Cave) - Michele Gusmeroli
Real Estate Investment Trust Regimes Viewed Through the Lens of the US Paradigm - Nicola Fritsch, **John Prebble** and **Rebecca Prebble**

International - Tax Amnesties in the 2009 Tax Landscape - Jacques Malherbe, Augusto Fantozzi, Urs Kapalle, Carlos Iannucci, Lynette Olivier, Enrico Traversa, Terry Gill, Ana Claudia Akie Utumi, Maria Amparo Grau Ruiz, Gabriel Makhlof and Clemens Philipp Schindler

Taxation of Foreign Subsidiaries: Japan's Tax Reform 2009/10 - Yoshihiro Masui

Condell, Mary; McQueston, Philip; O'Hanlon, Finola; McLoughlin, Michelle & Courtney, Padraic *Capital taxation for solicitors*, Oxford, Oxford University Press, 2010

European Taxation Issue No. 4 - 2010 of the European Taxation

New International Anti-Avoidance Legislation in France - Bruno Gibert

European Union - Gaz de France: Dividends to Companies Not Listed in the Parent-

Subsidiary Directive Are Not Exempt - G Frederik Boulogne and Wessel W Geursen

The German Economic Growth Acceleration Act: Main Changes and Opportunities for

Taxpayers - Rainer Stadler and Elmar Bindl

The French "Fiducie": A Missed Opportunity or a Work-in-Progress? Julien Saïac and Daniel Gutmann

The New Italian Tax Shield: Amnesty for Undeclared Offshore Assets - Pietro Mastellone,

New Rules on Qualifying Subsidiaries under the Dutch Participation Exemption Regime -

Freek PJ Snel

Swiss Individual Shareholder Relief Rules Found Incompatible with the Swiss Federal

Constitution - Marcel R Jung

International Transfer Pricing Journal Number 2 - 2010

The State of the Art in Comparability for Transfer Pricing - Pim Fris and Sébastien Gonnet

Recognition of the Actual Transactions Undertaken - Giedre Liaugminaitė

Transfer Pricing: What the Experts Say It Is - Daniel Rybnik

United States - The Tax Court Decision in VERITAS: A Comment - Alice Lin and Deloris R. Wright

Hong Kong - Transformation of the Transfer Pricing Landscape - Luis Coronado, Patrick Cheung and Ali Tse

India - Withdrawal of Circular 23: Will It Lead to Taxing Times for Non-Residents? P Raj Kumar Jhabakh

Mexico - The Increasing Importance of Intangible Assets and the Rise of Profit Split Methods - Marta Milewska and Mauricio Hurtado de Mendoza

Moldova - Proposed Transfer Pricing Legislation - Vasile Foltea

Russia - Ministry of Finance Releases New Draft Transfer Pricing Law - Henrik Hansen and Ruslan Radzhabov

United States - Withdrawal of Court of Appeals Decision in Xilinx - Deloris R Wright

International VAT Monitor Number 1 - 2010

Transport of Goods and Ancillary Services under EU VAT from 2010 - Patrick Wille

New EU VAT Rules Applicable from 1 January 2010 (2) - Walter van der Corput

Cross-Border Entities and EU VAT: A Contradictory Concept? Christian Amand

Cross-Border VAT Grouping - Ruud Zuidgeest

Head Office/Branch Relationships from the Perspective of Swiss VAT - Pierre-Marie Glauser

The Phenomenon of VAT Groups under EU Law and Their VAT-Saving Aspects - Joep Swinkels

Practical Information on European VAT - Fabiola Annacondia and Walter van der Corput

Reports from: Argentina, Armenia, Austria, Belarus, Belgium, Bosnia and Herzegovina, Brazil, Bulgaria, Canada, China (People's Rep.), Cyprus, Czech Republic, Denmark, Ecuador, Estonia, European Union, Fiji, Finland, France, Germany, Greece, Hungary, Iceland, India, Ireland, the Isle of Man, Italy, Japan, Jersey, Latvia, Lithuania, Luxembourg, Macedonia (FYR), Malaysia, Malta, Mexico, Moldova, Montenegro, Morocco, the Netherlands, Nicaragua, Niger, New Zealand, Norway, Panama, Poland, Portugal, Romania, Russia, the Slovak Republic, Slovenia, South Africa, Spain, St Lucia, Sweden, Switzerland, the United Kingdom, the United States, Venezuela, Zambia and Zimbabwe.

VAT case notes from: Australia, Austria, Canada, Germany, Poland, Russia, the United Kingdom and the United States.

14 Quotable quotes

“Kevin Rudd has succumbed to heavy pressure from colleagues to release the Henry review into tax reform before this year's election.

And the report could be made public before the May budget, with the Prime Minister agreeing to leave Wayne Swan to determine the timing.

But on Tuesday, Mr Swan told parliament the report would be released within the life of the current parliament and in plenty of time for widespread debate.

...

In parliament this week opposition MPs began shouting "Where's Henry" whenever Mr Swan spoke.”

Franklin, Matthew ‘Ken Henry tax review to get an airing as PM Kevin Rudd caves in’, *The Australian* March 12, 2010 <http://www.theaustralian.com.au/politics/ken-henry-tax-review-to-get-an-airing-as-pm-kevin-rudd-caves-in/story-e6frgczf-1225839789012>

“In congratulating all school leavers, I urge you to remember success in life does not necessarily come from prizes. What is important is the person you are, the kindness you express, the compassion you feel and the courage you show. Go into the world and relinquish the safety of silence and make trouble – remembering that the most important trouble is calling to account those who assume power over our lives.”

Pilger, John ‘When education favours division over diversity’ *Sydney Morning Herald* 20-21 February 2010, p 7

“The search for rich tax sinners broke out Down Under. At UBS requests were received by the Australian Tax Office.

As a result of the UBS settlement with the U.S. tax authorities in many other countries at UBS for information have knocked on volatile taxpayers. Also the Australian Tax Office (ATO) has requested information on the UBS Australian customers with offshore accounts.

In contrast to other states between Switzerland and Australia does not have double taxation agreements. Therefore, it will be difficult for the Australians to receive information from UBS. "UBS is cooperating with these inquiries strictly in accordance with the privacy requirements under Swiss law," states the bank opposite the "Herald Sun" in Melbourne.

The tax expert **Tony Anamourlis** appreciates the situation for the Australian government as a difficult book. "Because there is no double taxation agreement with the Swiss authorities, the ATO will have trouble in my opinion, information obtained from UBS», said Anamourlis for "Herald Sun".

Source: UBS: Australians are looking for tax offenders, Wednesday, 17 March 2010
<http://www.finews.ch/news/banken/2945-australier-suchen-nach-steuersuendern>. The above is a translation. See also 'Swiss bank UBS quizzed on tax', *Herald Sun* 17 March 2010
<http://www.heraldsun.com.au/business/swiss-bank-ubs-quizzed-on-tax/story-e6frfh4f-1225841595214>

'Taxation Institute of Australia president David Williams said the report justified the body's long-held concern that on numerous occasions, the Tax Office was seen to have changed its views and performed U-turns on significant issues to the detriment of taxpayers who had relied on the previously-held view.

"As the Taxation Institute has long argued, it is of the highest concern that the Tax Office is perceived to perform U-turns on important matters of tax law," he said.

"These U-turns create uncertainty and additional costs and are impediments to normal business operations and to people getting on with their lives.

"We welcome the Tax Office broadly agreeing to each of the recommendations, but call on them to implement these as a matter of urgency.

"We hope the Inspector-General's recommendations will ensure no ATO retrospective U-turns in the future."

Source: Kehoe, John 'Tax Office under fire over U-turns' *Australian Financial Review* 18 March 2010 p 1 at 10

ATTA News April 2010

<http://www.atax.unsw.edu.au/atta/newsletter.htm>

Editor: Colin Fong, Faculty of Law, University of New South Wales, Sydney
c.fong@unsw.edu.au

ATTA website <http://www.atax.unsw.edu.au/atta>

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1 Presidential column

By the time this newsletter reaches members, Easter would have come and gone and the next part of the academic year will be well underway. I hope everyone had some 'down time' to spend with friends and family over the Easter break.

I am sure everyone will be continuing to hear about rumoured tax changes during the pre-budget period leading up to May when the Federal budget is handed down. Similarly I am sure everyone is eagerly waiting to read the Henry report and digest the new tax 'blueprint' which this review seeks to establish for Australia's taxation system.

Set out below are some important dates that I need to bring to your attention.

2010 JATTA submissions – deadline extended

The due date for submissions for JATTA has been extended to 19 May 2010 – please see the separate note below for further details.

CCH and ATTA Doctoral series

Please see the separate notes in this Newsletter relating to submissions for the 2010 series as well as the special discount arrangements for ATTA members who wish to purchase the first publication in this series (\$80 rather than the normal price of \$120).

Nominations for the ATTA Hill Medal

Please send any nominations for the 2010 Hill ATTA Medal to me (Dale.Pinto@cbs.curtin.edu.au) by 30 June 2010. Please include a paragraph in support of the application. All nominations and supporting statements will be considered by the Executive following the deadline. Full details regarding this award can be found in the February Newsletter.

All the best.

Professor Dale Pinto
President
Dale.Pinto@cbs.curtin.edu.au

2 JATTA

The closing date for submissions to the next edition of the Journal of the Australasian Tax Teachers' Association (JATTA) has been extended until 19 May 2010.

This date was chosen by the JATTA Editorial Board to enable papers to be refereed in time for publication of the next issue in late 2010. JATTA welcomes submission from authors of the 2010 ATTA conference papers as well as others. In addition to papers on the theme of this year's conference: Changing Taxes for Changing Times, all papers related to taxation will be considered, subject to the normal process of refereeing.

All submissions should be made by email to either John Taylor (c.taylor@unsw.edu.au) or Fiona Martin (f.martin@unsw.edu.au) who will be Joint Special Editors of the next issue by the closing date of 19 May 2010.

Submissions should be paginated and double spaced 12 point Times Roman font and include an abstract of approximately 100 words submitted on a separate page.

All submissions to JATTA are subject to double blind peer review by appropriate specialists in the field.

JATTA satisfies the description of a refereed journal in current Australian Department of Education, Employment and Workplace Relations (DEEWR) guidelines.

Author guidelines are available at:

http://www.atax.unsw.edu.au/atta/jatta/JATTA_Author_Guidelines.pdf

Please note that JATTA is now ranked 'B' on the Australian Ranking of Journals scale.

Please note in particular that JATTA has adopted as its style guide the Australian Guide to Legal Citation (AGLC), produced by the Melbourne University Law Review. The AGLC can be viewed in PDF form at

<http://mulr.law.unimelb.edu.au/go/aglc>

Alternatively, a print copy (at a modest cost) can be ordered from:
http://mulr.law.unimelb.edu.au/files/2008_AGLC_order_form.doc.

We look forward to receiving your submissions.

Kind regards

John Taylor and Fiona Martin, Joint Special Editors, JATTA 2010

3 ATTA 2011 Conference

As announced in the February 2010 issue of ATTA News, the 23rd Annual Conference of the Australasian Tax Teachers Association, co-hosted by the Melbourne Law School and the Monash University Taxation Law and Policy Research Institute, will be held at the Melbourne Law School over 19-21 January 2011. The Conference theme will be "Tax - it's more than numbers".

The conference website is available at: <http://www.tax.law.unimelb.edu.au/go/news-and-events/atta-conference---january-2011/index.cfm>

As the Australian Open tennis tournament will be running at the same time as our conference, hotels and motels are charging an "Australian Open premium" in the order of \$80 per room per night in addition to the 'normal' room rate. If you wish to stay in hotel accommodation near the conference venue, the organising committee strongly recommends that you make a booking in the near future. However, if you intend to stay at the University of Melbourne residences, there is no need to book at this time as the organising committee has made a block booking – you will be able to book at a later time (although rooms with en suites are limited). So that you can make an informed decision as to whether to book hotel accommodation in the near future rather than staying at University residences, the block booking for accommodation at the University residences has been made with St Hilda's college, details of which are available at: http://www.hildas.unimelb.edu.au/about_st_hilda.php Single rooms with shared facilities will be \$63 per night, breakfast included. Self-contained rooms (double bed, ensuite, breakfast) will be \$90 per night.

If you wish to shop around amongst the various university colleges and make a booking at a college other than St Hilda's, visit the central site at:

<http://www.colleges.unimelb.edu.au/information/casualaccomm.html>

For those preferring hotel accommodation, special rates have been negotiated at Rydges on Swanston (approximately 250 metres from the conference venue). For details of the hotel go to: <http://www.rydges.com/hotel/0/RVCARL/Rydges-On-Swanston-Melbourne.htm> The room rate is \$239 per night.

For those travelling with family, you might consider an apartment at the Ibis (from \$329 per night for a two bedroom apartment). See: <http://www.ibishotel.com/gb/hotel-1564-ibis-melbourne/index.shtml>

Of course, nearer to the conference, you may be able to book hotel accommodation through web sites such as wotif (www.wotif.com) or Needitnow (www.needitnow.com.au). However, once again, you ought be mindful of the fact that availability of accommodation will be limited because of the Australian Open.

Mark Burton

4 The CCH ATTA Doctoral Series call for expressions of interest

Expressions of interest are called for doctoral submissions to be considered for the second issue of The CCH ATTA Doctoral Series.

Applicants need to follow the guidelines listed below which have been agreed to by the Doctoral Series Editorial Board (DSEB), consisting of:

- Jonathan Mendel – Publisher/Sponsor representative
- Professor Chris Evans – ATTA representative
- Professor Rick Kreyer – ATTA representative
- Professor Dale Pinto – ATTA representative

1. To be eligible for submission for possible publication in The CCH ATTA Doctoral Series, a doctoral thesis must be at least at the stage of having been approved for award of the degree, but need not be awarded at the time of submission.
2. Submissions must be made to the DSEB by the relevant cut-off date for a year to be considered for possible publication in the series in that year. For 2010, the cut-off date is 31 July 2010.
3. Theses from any period will be considered by the DSEB for possible publication in the series. However, the currency, relevance and topical interest of the thesis will be among the considerations taken into account by the DSEB in selecting a thesis for possible publication.
4. If a thesis which is submitted by an author needs to be updated/edited in the view of the DSEB then the author undertakes to carry out any updates/edits to the satisfaction of the DSEB within time frames which the DSEB specifies.
5. Submissions relating to all areas of taxation with particular relevance to Australia and/or New Zealand are welcome.
6. Doctoral submissions may include submitted PhD or SJD theses.
7. The DSEB may decide not to publish any submissions received in a particular year.
8. The decisions of the DSEB are final and no correspondence will be entered into.

Please send submissions on or before the 2010 cut-off date of 31 July 2010 to Professor Dale Pinto (Dale.Pinto@cbs.curtin.edu.au), including a brief statement on the status of the award (whether awarded or approved), details of the supervisors of the degree, and copies of the examiners' formal reports on the thesis.

5 Arrivals, departures and honours

Professors **Jeyapalan Kasipillai** (School of Business, Monash University, Sunway Campus, Malaysia) and **André Lareau** (Law School, Laval University, Canada) visited Atax for about two weeks immediately following the Easter break.

Prior to joining Monash University, Jeyapalan was a Professor in the Faculty of Accountancy, University Utara Malaysia (UUM) and, before that, Assistant Director (Tax Investigations) of the Malaysian Inland Revenue Board. He has been a Council Member of the Malaysian Institute of Taxation since 1993 and the Malaysian correspondent or Tax Notes International since 2003. He was also a consultant editor for the Malaysian Tax Reporter (1997), Chairman of UUM Corporate Strategic Restructuring Planning Unit (2004-06) and Member of Tax Review Committee of the Ministry of Finance, Malaysia (2005-06).

Prior to his current appointment, André was Professor in the Law School at Moncton University, tax counsel to the Department of Finance in Ottawa and attorney in several private practices. He has held many senior administrative positions which include Dean of Law School, Laval University (2005-07), Member of the Board of the Agence des universités francophones, Law division, (2005-2007), Member of the University Council, Laval University (2006-07), Member of the Bar Council, Quebec Bar (2005-07) and Member of the International Tax Advisory committee, Canada Revenue Agency (2001-04).

Catherine Brown joined the QUT law faculty in 2007, having previously held an associate lecturer's position with the Southern Cross University Law School. Catherine Brown holds honours degrees in both Law and Accounting and has practiced in the area of taxation law. She has also had extensive experience as an accountant with the Queensland and NSW Government sectors. Catherine currently teaches taxation law and legal research. Her current research interests are taxation and insolvency law.

Editor's note: Please note Catherine's namesake Catherine Brown, University of Calgary was a plenary speaker at the ATTA Conference in January 2010.

As this column is titled Arrivals, departures and honours, the editor knows of at least one ATTA member whose departure from the UK and arrival back in Australia has been delayed by the Iceland volcano ash which has engulfed Europe in the past week.

6 Doctoral news

IFA 'Poster Programme'

To the members of the Permanent Scientific Committee and the Executive Committee

Ladies and Gentlemen,

As you know IFA has initiated a so-called "Poster Programme" to attract young students to international taxation. The programme is open to a maximum of ten students graduating in international taxation who are writing a thesis on a purely theoretical or more practical subject.

IFA is giving them the possibility:

- to attend the Congress free of registration fee, but they are to bear their own travel and accommodation expenses;
- to prepare a poster, indicating the main issues and parts of their thesis, which they will expose in the Congress premises near the various book exhibitors;
- to discuss with interested Congress participants the issues of their thesis, exchanging their views with internationally recognised academics and professionals and other experts.

This initiative clearly aims at introducing young people to the IFA network. Therefore, IFA expects them to become acquainted with the organisation and procedures of the Association, so that they will be able to take active part in IFA's work in the future.

We imagine that interest may exist for students living not too far from the Congress Venue. However, we would invite anyone willing to take part in the programme to submit an application accompanied by a brief outline describing the scope of the thesis, on the basis of which the selection will be made.

So far, we received no applications at all for the Rome Congress and we therefore turn to you.

Should you know any student who would be interested in taking part in the Poster Programme during the forthcoming IFA Congress, which will be held in Rome, Italy from 29 August – 3 September 2010, please ask them to supply the IFA General Secretariat with a brief outline of some 2-3 pages of their dissertation, as well as a c.v., and one or more letters of recommendation by preferably, a senior IFA member. The closing date for the (first) selection of candidates is 1 June 2010.

The address details of the IFA General Secretariat are:

c/o World Trade Center
P.O. Box 30215
3001 DE Rotterdam
Netherlands
Tel.: (31-10) 405 2990
Fax: (31-10) 405 5031
E-mail: a.gensecr@ifa.nl

Thank you very much in advance for your kind cooperation.

Yours sincerely,

Anja van Zwietering
International Fiscal Association
Executive Secretary
e-mail: a.gensecr@ifa.nl

8th IBFD meeting for research students

We have the pleasure to announce the 8th IBFD meeting for research students in international, comparative and European tax law, taking place in Amsterdam from Sunday July 4th to Wednesday July 7th this year. The aim of the meeting is to give research students all over the world engaged in doctoral or other substantial research the opportunity to meet and discuss their research projects in a selected circle of fellow researchers and leading experts and make use of the IBFD library for their research projects.

Detailed information about the meeting can be found here:
http://www.ibfd.org/portal/AcademicActivities_studentsMeeting.html

We would very much appreciate if you could forward this email to students of yours that would qualify as candidates and could be interested.

Yours Sincerely

FVI
RR

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Graham Hill IFA Research Prize

See item 9 Prizes and Scholarships

7 New Zealand developments

Double Tax Agreements

The Convention between Australia and New Zealand for the Avoidance of Double Taxation with Respect to Taxes on Income and Fringe Benefits and the Prevention of Fiscal Evasion entered into force on 19th March 2010. The new DTA will impact on withholding taxes on certain dividend, interest and royal payments. Also significant is the new transferability of tax-free pensions from one country to the other. In addition, changes to the DTA are intended to increase certainty of tax treatment and reduce compliance costs.

Important dates for application include:

- 1st April (for New Zealand taxes other than withholding taxes); and
- 1st May (for withholding tax on non-resident income).

In further DTA news, New Zealand and Hong Kong are expected to begin negotiations for a DTA in October this year. Hong Kong is New Zealand's ninth largest export market and it is expected that these negotiations will help support the economic ties between the two countries.

Lisa Marriott

8 United Kingdom developments

Tax debates in the UK election campaign

The UK general election will be held on May 6. Given the large fiscal deficit (11.8 per cent of GDP, with around 8.4 per cent of this being structural) any incoming government will need to undertake significant spending cuts and tax increases. These issues were discussed in Reform's recent report on taxation, Reality check, which is available on the Reform website at www.reform.co.uk. A summary of key tax issues being discussed during the election campaign follows.

Most debate has focused on the Labour Government's proposed increases in National Insurance Contributions in early 2011. The Government has proposed that employee and employer NIC rates would increase by 1 percentage point. To offset the effect of this increase on lower income earners it has also been proposed to increase the threshold at which the employee contributions are levied. Following concern by business groups the opposition

Conservative Party has proposed going ahead with the increase in rates but has also proposed lifting the threshold for employees further and to also lift the thresholds at which employers must start contributing. Both Labour and the Liberal Democrats, the third major party, have opposed the Conservative plans on the grounds that they are unaffordable (the Conservative Party propose funding the increase in thresholds through cutting extra 'government waste').

The three major parties have also been called upon to clarify their positions on the VAT. Although, as the OECD have noted, the UK VAT has a very low c-efficiency (the tax base is very narrow), Labour have said they would not broaden the tax to include children's clothing and food, books, newspapers and public transport. The Conservative Party, Liberal Democratic Party and Labour Party have all not ruled out increases in the rate. Reform recently argued that rather than increasing the rate broadening the VAT base (with compensation for lower income earners) would be the best option for generating additional tax revenue in the way least damaging of economic growth. This is a view that the OECD has held on the UK tax system for some time.

The Labour Party and Liberal Democrats have also made a number of proposals regarding the personal income tax scale. For this tax year a new top rate of 50 p on incomes above £150,000 will apply. As the UK also still has a system of personal allowances (which benefit higher rate taxpayers more than lower taxpayers) Labour have introduced a system where allowances are reduced for individuals on incomes above £100,000. These changes are an additional source of complexity in the tax system. Neither the Conservative Opposition nor the Liberal Democrats have proposed reversing these measures. The Liberal Democrats also propose increasing the level of personal allowance to £10,000, which would cost (as Reform estimated in its March tax report) around £20,000 in foregone tax revenue and would provide 85 per cent of benefit to individuals with incomes above this level. The Liberal Democrats also propose the further taxation of banks' profits, high value homes, and an increased capital gains tax.

Patrick Nolan

9 Prizes and Scholarships

Graham Hill IFA Research Prize

Applications invited for GRAHAM HILL IFA RESEARCH PRIZE

Fully paid participation in IFA Congress and Poster Program in Paris, 11-16 September, 2011

International Fiscal Association (Australian Branch) and Australasian Tax Teachers Association

Justice Graham Hill, who was the patron of ATTA and the president of the 2003 International Fiscal Association (IFA) Congress in Sydney and a leading figure in tax in Australia for more than 30 years, died in August 2005. The Australian IFA branch in association with ATTA has established a prize in his memory known as the Graham Hill IFA Research Prize.

Applications for the Prize are invited from current doctoral students working in international or comparative taxation in Australia. Members of ATTA supervising eligible doctoral students are requested to bring the prize to the attention of their students. If you are a member of ATTA and have your own thesis in progress, you are also encouraged to apply.

The Prize

The Australian IFA branch will pay for one Australian doctoral student to attend an IFA Congress once every two years as part of the Poster program. This involves preparing posters explaining the subject of the thesis and discussing the thesis with interested participants in the Congress.

The prize will next be offered in relation to the annual IFA Congress in Paris 11-16 September, 2011.

The payment includes an advance purchase economy airfare and per diem to cover budget hotel for six nights and other incidental expenses. The prize will be paid as a cash sum in advance, not against receipts. The winner participating in the poster program will not need to pay the registration fee for the Congress but will be given complimentary registration by IFA (which is the standard arrangement for the poster program).

The winner must provide a brief report to the IFA Australian Branch and ATTA within one month of the end of the conference about their experience in attending the conference.

The winner of the prize for 2007 was Ms Kathryn James of Monash University Law School and for 2009 Fiona Martin of Atax, UNSW.

Application process

All doctoral students enrolled at Australian universities working in subjects that have an international or comparative tax dimension are eligible. Applicants will have made progress on their thesis at least to the point that they have a detailed thesis proposal and have written at least one full chapter.

Applications should be sent to Professor Dale Pinto of Curtin University of Technology, email Dale.Pinto@cbs.curtin.edu.au The initial application should be a single Word document and need only include the following information:

Name

Contact details, including email

Current title and abstract of thesis

Current state and projected timeline for completion of thesis

Brief indication of the international or comparative element of the thesis (this will often be evident from the title or abstract but needs to be clear to be eligible to apply)

Applications are due by 31 October 2010.

After an initial vetting of the applications by the judging panel, eligible students will be contacted by ATTA and asked to submit a sample of one or more thesis chapters and a report from the thesis supervisor(s). The prize is not dependent on completion of the thesis. Indeed one of the general purposes of the poster program is to obtain input into the finalisation of the thesis from the international group of tax scholars and professionals who attend IFA (usually in excess of 1,000 registrants).

ATTA will appoint a panel of judges in due course.

The winner of the prize will be announced at the Annual ATTA conference in January 2011, to be held in Melbourne. This allows time for the winner to prepare for the Poster Program at the IFA Congress.

10 Vacancies

Research associate

The Institute for Austrian and International Tax Law at the WU (Vienna University of Economics and Business) is among the largest academic institutions in the world that does research and teaching in tax law with a focus on corporate, European and international tax law. Head of the Institute is Prof. Michael Lang; the other professors are Claus Staringer, Josef Schuch, Pasquale Pistone and Alfred Storck. The Institute is seeking to appoint a full-time Research associate.

The start of the job can be individually agreed between July and September 2010, and will last preferably for a period of 4 years.

Qualifications

- applicants should have a master's degree in law or business or an equivalent qualification, preference will be given those who have specialised in taxation
- strong research skills, excellent written and oral communication skills, proven attention to detail, ability to meet deadlines and a systematic approach to work, excellent command of written and spoken English. (Proficiency in written and spoken German would be an advantage.)
- international experience preferably in the field of taxation are most welcome

TASKS

- doing research in a specialised field in international tax law
- giving or assisting in lectures for undergraduates in selected fields of international taxation
- option of writing of a Master or Doctoral or Post-Doctoral-Thesis in your field of specialisation
- participating in the organisation and management of research projects

For further information on the Institute for Austrian and International Tax Law see www.wu.ac.at/taxlaw. Please submit your complete application via e-mail to petra.zaussinger@wu.ac.at including CV, certificates and degrees of your University, an abstract of your master thesis (or equivalent) and a letter of recommendation. **Closing date for application will be 30 May 2010.**

11 Tax, accounting, economics and law related meetings

Local

The 23rd Annual Conference of the Australasian Tax Teachers Association Conference 2011, co-hosted by the Melbourne Law School and the Monash University Taxation Law and Policy Research Institute, will be held at the Melbourne Law School over 19-21 January 2011. The Conference theme will be "Tax - it's more than numbers". The conference website is available at: <http://www.tax.law.unimelb.edu.au/go/news-and-events/atta-conference---january-2011/index.cfm>

Queensland Tax Teachers' Symposium, Monday 5 July 2010 Advance Notice: Call for Papers. Griffith University will host the Inaugural Queensland Tax Teachers' Symposium on Monday, 5 July 2010. This symposium brings together Queensland tax academics and research higher degree students to discuss and present their current research interests. This is

a joint initiative between academics from the following universities: University of Queensland, University of Southern Queensland, Queensland University of Technology, Central Queensland University, Bond University, Griffith University and James Cook University.

The 2010 Symposium will be held the Griffith University's South Bank campus located on the fringe of Brisbane's central business district. Those interested in presenting a paper (including research higher degree students) are encouraged to submit a short abstract of their work by 30 April 2010 (500 words). Authors will be notified of their abstracts acceptance by 14 May 2010.

Registration is open to all academics with a research or teaching interest in tax, as well as research higher degree students who are current undertaking an honours or a PhD dissertation in a tax related topic. While registration is free, numbers are limited and attendees will need to register by Friday 14 May 2010. Note it is possible for tax academics to attend without presenting a paper.

General enquiries about the symposium (including paper submissions and registration) should be directed to:

Brett Freudenberg
Senior Lecturer - Taxation
Griffith Business School, Griffith University
Email: b.freudenberg@griffith.edu.au
Tel: 61 7 3382 1196; Fax: 61 7 3382 1128

Taxation Institute of Australia <http://www.taxinstitute.com.au> lists many of the TIA conferences, conventions, seminars, breakfast clubs.

For further enquiries, contact Jessi Guy (02) 8223 0043 or email

jessiguy@taxinstitute.com.au. Register online at <http://www.taxinstitute.com.au>

States Taxation Conference, Taxation Institute of Australia, Tenth Annual States' Taxation Conference, Thursday 29 – Friday 30 July 2010, Sofitel Hotel, Brisbane. Call the National Events team on 1300 733 842 for more details.

2010 National GST Intensive Conference, Taxation Institute of Australia, 9 - 10 September 2010, Four Seasons Hotel, Sydney. Call the National Events team on 1300 733 842 for more details.

University of Sydney Sydney Law School Distinguished Scholars Lecture Series:

Professor Michael Dirkis, 27 July 2010. The demise of international tax avoidance? The Internationalisation of Tax Law Policy and Administration in the 21st Century. Traditionally the powers of all revenue authorities to obtain offshore information has been limited as has the ability of revenue authorities to enforce foreign tax debts. Australia's recent signing of tax information exchange agreements with a number of tax havens and the renegotiated tax treaties are seen as a major step in overcoming these limitations. The paper seeks to explore the processes of co-operation between revenue authorities which have led to the effective internationalisation of the Australian Taxation Office's (ATO) information gathering and debit powers and whether this process will lead to the demise of international tax avoidance. Lectures presented as part of the Sydney Law School Distinguished Scholars Lecture Series 2010 are free, and pre-registration is not required. Time: 6.00-7.30pm. Location: Foyer (Level 2), Sydney Law School, New Law Building, Eastern Avenue, University of Sydney
Cost: FREE. Contact: Events Coordinator, Phone: (02) 9351 0259; Email: law.events@sydney.edu.au

Overseas

American Accounting Association Calls for paper website <http://aaahq.org/calls/default.cfm>

Canadian Tax Foundation Event schedule 2010 <http://www.ctf.ca/profDev/schedule1.asp>

Restitution of Overpaid Tax, Merton College Oxford 9-10 July 2010. It is the weekend before the Obligations V conference in St Anne's College Oxford, which you may be planning to attend. The recent decisions of the Court of Appeal in FII [2010] EWCA Civ 103 and Chalke [2010] EWCA Civ 313 demonstrate that many fundamental elements of the right to restitution recognised in *Woolwich v IRC* [1993] AC 70 (HL) still remain to be resolved, and the conference will seek to address some of those issues. Further particulars - including details of the programme, biographies of the contributors, abstracts of the papers, and booking information - can be found on the conference website: <http://overpaidtaxconference.com>

Institute for Austrian and International Tax Law of WU (Vienna University for Economics and Business) is proud to invite you to the inaugural lecture of Prof. Charles Gustafson (PwC visiting professor), on the topic "**US Tax Treaty Policy – Recent Trends and a Look at the Future**". The inaugural lecture will be held on May 26, 2010 at 16:30 at the UZA III of WU, 1090 Vienna, Althanstr. 39-45, auditorium HS001. A panel discussion will follow the lecture. The participants will be: Prof Charles Gustafson, Prof Dr Dr hc Michael Lang, MR Dr Heinz Jirousek, Prof Dr. Pasquale Pistone, DI Friedrich Rödler, Prof Dr. Claus Staringer and Prof. Dr. Josef Schuch. Afterwards PwC is pleased to invite to a cocktail reception at the premises of the Institute for Austrian and International Tax Law, same building (UZA III) section5, 4th floor. Further information is available on our website www.wu.ac.at/taxlaw We are looking forward to your attendance. For administration purpose please be so kind as to register at elisabeth.rossek@wu.ac.at

International Fiscal Association (IFA), Austrian Branch; Institute for Austrian and International Tax Law, Vienna University of Economics and Business (WU); Research Institute for European and International Tax Law, Vienna; Akademie der Wirtschaftstrehänder, Vienna **9th International Tax Law Summer Conference** Rust (Burgenland) 11-15 July 2010. Detailed program of case study conference (and the application form, as well) on www.wu.ac.at/taxlaw. We would like to invite you to profit from our early-bird-discount and register soon. For further information please approach to b.ender@wt-akademie.at

Program Main topic: "Recent Developments in Tax Treaty Practice"

Sunday, July 11 17.30 Opening: M. Lang

Mozart's world reflected in "The Magic Flute": Christina Lang

Monday, July 12 9.00 – 9.40 Tax treaty case law around the globe: Baker

10.30 – 13.00 Case studies: What happens when states disagree? – Qualification conflicts in tax treaty law: Dawson , Jirousek, M. Lang, Pahapill , Wichmann

14.45 – 17.30 Workshop: Recent OECD developments: Sasseville

Tuesday, July 13 9.00 – 9.40 Recent US tax developments: Rosenbloom

10.30 – 13.00 Case studies: Secondment of employees within a group: Jirousek, Pistone , Rosenbloom , Sasseville , Schoueri , Wichmann

14.45 – 17.30 Workshop: Recent ECJ case law: Baker, M. Lang, Pistone

Wednesday, July 14 9.00 – 9.40 Recent international tax developments in India: Ostwal, Rohatgi

10.30 – 13.00 Case studies: Transfer pricing in a changing world: Green, Loukota, Maisto , Rosenbloom , Schuch

14.45 – 17.30 Workshop: Transfer pricing from the perspective of emerging markets – the Brazilian experience: Schoueri

Thursday, July 15 9.00 – 9.40 Recent EU tax developments: Rädler, Schuch

10.30 – 13.00 Case studies: Business restructuring – tax planning in the light of recent developments: Green, Kroppen, Silberztein, Schoueri , Staringer , Storck

The Impact of the OECD and the UNI Model Conventions on Bilateral Tax Treaties, Rust, Austria, 8-10 July 2010, organized by the Institute for Austrian and International Tax Law of WU (Vienna University of Economics and Business) with the friendly support of IFA (International Fiscal Association), Austrian Branch, and EURYI. More than 37 National Reports covering eight main topics are being prepared and will be presented by means of short input statements in order to give way to a throughout discussion and analysis of the impact produced by both OECD and UN models in the bilateral tax treaties concluded by the different States. Particularly, this study will focus on determining to which extent and why bilateral treaties deviate from those models. In order to have lively and high level discussion, the number of participants is limited. The invitation and the application form on www.wu.ac.at/taxlaw.

The future of indirect taxation: recent trends in VAT and GST systems around the world – a global comparison, Rust, Austria, 9-11 September 2010, The Institute for Austrian and International Tax Law of WU (Vienna University of Economics and Business) together with the PricewaterhouseCoopers Global Network. There is a clear shift emerging, from direct to indirect taxes, as governments worldwide look for ways to raise revenues to finance their budgets. Consumption taxes such as Value Added Taxes (VAT) and Goods and Services Taxes (GST) are increasing in prominence, and now exist in over 150 countries, with other countries planning to introduce consumption tax regimes over the coming months and years. It is important for regulators and practitioners alike to develop their understanding of the various tax systems and how certain issues are solved under different regimes, in order to encourage international trade, allow legislators to learn from other consumption tax systems, and lay the groundwork for the removal of tax obstacles and related costs in global commerce. To this end, Professor Michael Lang, Head of the Institute for Austrian and International Tax Law of WU (Vienna University of Economics and Business), will join with Ine Lejeune, PwC Global Indirect Taxes Network Leader and other key stakeholders from international organisations, to present and compare the different consumption tax regimes, at an exclusive two day conference¹ from 10-11 September, which will begin with an introductory dinner on 9 September. The comparison of regimes will be based around the results of a comprehensive study by academics and practitioners. The programme will focus specifically around: Scope of Tax; Taxpayers and the role of Permanent Establishments; Taxable Transactions; Place of Taxation Rules; Exemptions, Taxable Amount and Tax Rates; Deductions; Tax Collection, Compliance, Refunds and Abuse; and Designing VAT Law. The aim is to compare approaches, the impact on governments and taxpayers, to identify best practices that could be used elsewhere. Further information will be available at www.wu.ac.at/taxlaw.

In September 2010 we are going to start again with an **LLM program in International Tax Law**. Our Master of Laws-program will be offered both as full-time and as part-time studies. We are happy that we have already a lot of highly qualified applications from all parts of the globe. Deadline for applications is April 15, 2010. Further information about our LL.M.-Program in the field of International Tax Law can be found on www.international-tax-law.at or at the website of our Institute www.wu.ac.at/taxlaw. Additionally Barbara Ender (b.ender@wt-akademie.at) will be glad to answer your questions

Recent and Pending Cases at the ECJ in Direct Taxation will be held in Vienna from 11-13 November 2010 and organized by the Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business) in close cooperation with the Austrian IFA Branch and the Wolfgang Gassner Research Fund for International Tax Law. Additional information will be placed on our website www.wu-wien.ac.at/taxlaw in due time.

Institute for Fiscal Studies Conferences and seminars
<http://www1.ifs.org.uk/conferences/index.shtml>

International Bureau of Fiscal Documentation. Various courses in Amsterdam, the Netherlands. For details, see <http://www.ibfd.org> The IBFD International Tax Academy (ITA) runs an extensive international course program. Generally all courses are held in Amsterdam. Should you require any further information or wish to register please refer to their web site www.ibfd.org or contact the International Tax Academy at +31-20-554 0160 or by e-mail ita@ibfd.org

For 2009/10 courses go to

<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>

The ITA also offers tailor-made in-house courses on a worldwide basis for corporate clients, tax administrations and other organizations. Should you have any queries, please contact Arcotia Hatsidimitris, Head of the International Tax Academy by telephone +31-20-554 0180, or by a.hatsidimitris@ibfd.org

ITA Courses Tel.: +31-20-554 0160; Fax: +31-20-620 9397; Email: itacourses@ibfd.org

International Tax Academy

Debt and Financial Restructuring, Amsterdam, 19 - 21 April 2010

International Fiscal Association Congresses

29 August – 3 September 2010, Rome, Italy <http://www.ifarome2010.it>

2011, Paris, France

International Atlantic Economic Society (IAES) conference www.iaes.org for more information. Prof Dr M. Peter van der Hoek Academy of Economic Studies, Bucharest, Romania and Erasmus University, Rotterdam, Netherlands. Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-3000 DR Rotterdam Netherlands Phone/Fax: +31-10-4081622 E-mail: vanderHoek@frg.eur.nl

International Tax Planning Association Forthcoming meetings

<http://www.itpa.org/meetings.html>

19th Tax Research Network Annual Conference 2010 - Bangor, Wales, *Tax in Troubled Times* Main Conference 7 - 8 September 2010, Doctoral Colloquium 6 September 2010. TRN 2010 will be held in North Wales, at Bangor University. For more information about Bangor and the surrounding area see: <<http://www.bangor.ac.uk>> Details of conference venue, registration procedures, travel and other arrangements go to: <<http://www2.warwick.ac.uk/fac/soc/wbs/research/trn/events/currentconference>> Any queries should be directed to Professor Lynn Hodgkinson <l.hodgkinson@bangor.ac.uk>

The Delicate Balance: Revenue Authority Discretions and the Rule of Law 23-24

September 2010, Monash Prato Centre, Italy. A workshop sponsored by the Taxation Law and Policy Research Institute at Monash University, Atax, University of New South Wales, and the Centre for Business Taxation at Oxford University.

<<http://www.buseco.monash.edu.au/blt/tlpri/prato-230910.html>> The workshop will explore the tension between discretions and the rule of law across a range of jurisdictions representing a cross-section of the world's economies.

Speakers include:

Professor Kim Brooks, McGill University, Canada

Associate Professor Wei Cui, China University of Political Science and Law, PR China

Professor Chris Evans, University of New South Wales, Australia

Professor Judith Freedman, Oxford University, UK

Mr. Christophe Grandcolas, formerly French Tax Administration (DGI), France

Mr Marco Greggi, University of Ferrara, Italy

Ms. Shelley Griffiths, University of Otago, New Zealand

Professor Andrew Halkyard, University of Hong Kong, Hong Kong

Professor Richard Happe, University of Tilburg, The Netherlands

Mr. Ernest Mazansky, Werksmans, South Africa

Professor Michael Walpole, Atax, University of New South Wales, Australia

Globalisation Conference <http://www.buseco.monash.edu.au/blt/tpri/prato-10.html>
Globalisation and Business Challenges in the post-Financial Crisis World, 28-29 September 2010, Prato, Italy. The global financial crisis from which the world's economy is slowly emerging has had a dramatic, and possibly permanent, impact on the process of globalisation and reform of market economy structures and regulations. The speed and magnitude of government responses to the crisis in every area of commercial law and regulation has no historical precedents and innumerable examples point to the changed international business, investment and trade environment that may be possible in the post-crisis world. Some of the world's largest manufacturers and financial institutions have crumbled and governments, corporations and labour are jockeying for position in this new economic world.

Speakers include:

Kim Brooks, McGill University - Subsidising small business

Neil Buchanan, George Washington University - How Soon Will the Next Crisis Come, and What Are We Doing Now That Will Hasten It?

Michael Connolly, School of Law, University of Surrey - Employers' use of the recession as a tool to curtail discrimination law progress

Marco Greggi, Università di Ferrara - Taxpayers, Taxplayers and the Quest for a 'Global Standard'

Andrew Halkyard and Yan Xu, University of Hong Kong - The Impact of the Global Financial Crisis on Broadly Based Indirect Taxation: a Chinese Case Study

Thaddeus Hwong, York University - Delivering personal social benefits through tax concessions: policy lessons from Canada

Ann O'Connell, University of Melbourne - Using tax concessions to incentivise employees

David Salter, University of Warwick - Fiscal responses of developing countries to the global economic recession

Carolyn Sutherland, Monash University - Measuring Legal Complexity: A Computer-Assisted Content Analysis of Australian Collective Agreements

University of Toronto, The James Hausman Tax Law and Policy Workshop is designed to bring together distinguished tax scholars both from within Canada and internationally to share innovative scholarship that addresses a full range of tax law and policy issues. The workshops are generally held on Wednesdays at lunch time, in the Solarium at 84 Queen's Park. A light lunch is served. If you would like to receive e-mail notification of upcoming tax law and policy workshop seminar events, please contact: Nadia Gulezko at n.gulezko@utoronto.ca ;

http://www.law.utoronto.ca/visitors_content.asp?itemPath=5/7/0/0/0&contentId=951

Other useful tax and law related conference websites include the International Bar Association:

http://www.ibanet.org/Conferences/conferences_home.aspx

IBFD Course calendar

<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>

Law Conferences Worldwide <http://www.conferencealerts.com/law.ht>

New South Wales Bar Association

http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php

Law Council of Australia <http://www.lawcouncil.asn.au/conferences/events-and-conferences.cfm>

LexisNexis Professional Development Calendar of events

<http://www.lexisnexis.com.au/aus/conferences/calendar/default.asp>

See also the *inTax* Seminars Directory, published in *inTax Magazine*.

Practising Law Institute <http://www.pli.edu/>

New York County Lawyers Association <http://www.nycla.org>

American Bar Association <http://w3.abanet.org/home.cfm>

New York Bar Association <http://www.nysba.org/>

Hieros Gamos Worldwide Law Events Calendar <http://www.hg.org/calendar.html>

For social sciences and humanities conferences, meetings etc, see Mind: The Meetings Index <http://www.interdok.com/mind> See also the magazine *Australian Conference & Exhibition Diary*, Vamosi Information Publication.

13 Recent publications

Bold indicates ATTA members. Readers are encouraged to notify the Editor of recently written publications for notification, in these pages. Please note some of the overseas publications listed may not yet be available locally.

Local

Anamourlis, Tony 'ATO needs to clarify foreign income amnesty' *Australian Financial Review* 13 April 2010 p 63

'Australia a land of tax perks for the rich, TaxWatch study finds' *Daily Telegraph* 13 April 2010 <http://www.dailytelegraph.com.au/money/money-matters/australia-a-land-of-tax-perks-for-the-rich-taxwatch-study-finds/story-fn300aev-1225853393690>

Boucher, Dale 'Speech' (re Tax Practitioners Board) 9th International Tax Administration Conference (Atax), 9 April 2010, Sydney http://www.tpb.gov.au/TPB/at_a_glance_-_Content/ATAX_Speech.aspx

Buckley, Ross 'Will Robin Hood ride again?' *Inside Story* 26 March 2010 <http://inside.org.au/will-robin-hood-ride-again>

CCH and ATTA Doctoral Series – Special Offer for ATTA Members. The inaugural CCH and ATTA Doctoral Series, *The politics of retirement savings taxation: a Trans-Tasman comparison* by **Lisa Marriott** was launched at the ATTA Conference in January 2010. As a special offer to ATTA members, instead of the normal price of \$120, there is a discounted price of \$80 available. Quote ATTA10 (Valid until 31/12/2010) www.cch.com.au/books2010

'Complaints of hardship due to delays in tax returns' ABC PM with Mark Colvin 14 April 2010 <http://www.abc.net.au/pm/content/2010/s2872974.htm>

D'Ascenzo, Michael 'Firm foundations' 9th International Tax Administration Conference (Atax), 9 April 2010, Sydney <http://www.ato.gov.au/corporate/content.asp?doc=/content/00236728.htm>

D'Ascenzo, Michael 'Hallmarks of success', Australian Bankers' Association & ATO Taxation Forum, 7 April 2010, Sydney <http://www.ato.gov.au/corporate/content.asp?doc=/content/00236683.htm>

Leigh, Andrew 'High taxes not without sin' *Australian Financial Review* 30 March 2010 <http://andrewleigh.com/?p=2525#more-2525>

McKerchar, Margaret *Design and conduct of research in tax, law & accounting*, Pyrmont, NSW, Lawbook Co, 2010

Passant, John 'Tax system facilitates avoidance' *Australian Financial Review* 30 April 2010 p 63

Singer, Peter 'Tax the banks and give to the poor, Robin Hood style' *Sydney Morning Herald* 31 March 2010 p 17

<http://www.smh.com.au/opinion/politics/tax-the-banks-and-give-to-the-poor-robin-hood-style-20100330-rb8r.html>

Stafford, Patrick 'Tax office searching Facebook, MySpace for wealthy tax payers' info', Smart Company website, 24 March 2010. Quoted both Tony Anamourlis and Michael D'Ascenzo.

<http://www.smartcompany.com.au/tax/20100324-tax-office-searching-facebook-myspace-for-investor-info.html>

Overseas

Bulletin for International Taxation Number 5 - 2010

Technical Services Fees in Recent Tax Treaties - Shee Boon Law

The Concept of Beneficial Ownership in the Indofood and Prévost Car Decisions - Philip Laroma Jezzi

Real Estate Investment Trusts in the United Kingdom - Nicola Fritsch, **John Prebble** and **Rebecca Prebble**

European Union, Spain - Transfer Pricing and EU Law Following the ECJ Judgement in SGI: Some Thoughts on Controversial Issues - Adolfo Martín Jiménez

South Africa's Exit Charges (And Something on Immigration Too) - Ernest Mazansky

How to Tax Small Businesses in the Informal Economy: A Comparative Analysis of Presumptive Income Tax Designs - **Najeeb Memon**

Derivatives & Financial Instruments Number 2 - 2010

United States - IRS Designates LIFFE a Qualified Board or Exchange - Paul Carman

Australia - Private Equity Comes under Tax Scrutiny - Anton Joseph

International - Machinations in the Global Automotive Industry: The Fiat and Chrysler Deal Examined - Tony Ciro and Bruno Mascitelli

Luxembourg - Clarification of Tax Treatment of Certain Islamic Finance Products - Niels Muller and Joost van den Berg

The Impact of Tax on Financial Transactions for Foreigners Investing in Brazilian Financial and Capital Markets - Bruno Macorin Carramaschi

"Australia as a Financial Centre – Building on Our Strengths": A Review of the Report - Tom Toryanik

International VAT Monitor Number 2 - 2010

"Zappers" – Are Governments Getting "Zapped"? Alan Schenk

The Elusiveness of Neutrality – Why Is It So Difficult To Apply VAT to Financial Services? - Arthur Kerrigan

Option for Taxation of Financial Services – Is It an Option? Sandhya Nathoeni and Ted Braakman

Partial-Exemption Policy in the United Kingdom - Rita de la Feria

Economic Activities under EU VAT Law - Joep JP Swinkels

Taxation of Interstate Transactions under the Proposed Indian GST - S Madhavan, Rahul Renavikar and Praveen William Arawattigi

Overview of General Turnover Taxes and Tax Rates - Fabiola Annacondia and Walter van der Corput

14 Quotable quotes

14. "The Commissioner's argument was that it would be anomalous if the question of whether premises were residential was to be considered objectively but the question of whether they were "to be used predominantly for residential accommodation" was to be determined by reference to the intentions of a putative purchaser.

15. It is useful in the first instance to observe that the phrase "premises to be used" consists of a noun – "premises" – qualified by the verbal passive adjective "to be used". It bears useful comparison with phrases such as:

"food to be eaten"

"a goal to be achieved"

"a consummation devoutly to be wished".

16. Each of those examples illustrates that what is involved is not a verb in its infinitive form with an unarticulated subject. To say that there is food to be eaten is to say nothing about the eater and is purely a description of the purpose which the food has. So, too, that a consummation is devoutly to be wished tells one nothing about the wisher and everything about the consummation. "

Source: *Sunchen Pty Ltd v Commissioner of Taxation* [2010] FCA 21
<http://www.austlii.edu.au/au/cases/cth/FCA/2010/21.html>

"Mark Colvin: The independent senator Nick Xenophon is calling for an inquiry into the Australian Tax Office's new computer system.

The multi-million dollar system was turned on in January, but problems with it have led to long delays in processing about a million tax assessments.

Now the ABC has been given an internal Tax Office document, which confirms that hundreds of people have been calling the office about the protracted delays.

Some of the callers say they're at risk of being made homeless.

Some have cancelled surgery because they've been relying on refunds."

Source: 'Complaints of hardship due to delays in tax returns' ABC PM with Mark Colvin 14 April 2010 <<http://www.abc.net.au/pm/content/2010/s2872974.htm>>

"Ferraris, Maseratis and Lamborghinis? Well they're obviously tax-dodgem cars."

Source: Lette, Kathy *Men: a user's guide*, Bantam Press, 2010 as quoted in *Sydney Morning Herald Spectrum* 10-11 April 2010 p 35

We have been warned. The furious reaction to Tony Abbott's promise to use a \$2.7 billion-a-year levy on big business to pay for improved parental leave makes it a safe bet the most dishonest and hypocritical things the politicians on both sides will be saying until the election will concern taxation.

....

The truth is that taxes will rise over time whoever we elect. That's true even where politicians promise tax cuts in the short term - as both sides did at the last election. It's true because there's no limit to the things we want the government to do for us and, in the end, someone has to pay for them. Maybe it ought to be the James Packers who pay but, in reality, it's you.

....

What's the most deceptive - and thus least unacceptable - way to raise taxes? Income tax bracket-creep. You have been warned."

Source: Gittins, Ross 'Up, up and away: great big tax burdens are here to stay' *Sydney Morning Herald* 17 March 2010 p 15 <<http://www.smh.com.au/opinion/politics/up-up-and-away-great-big-tax-burdens-are-here-to-stay-20100316-qchf.html>>

"My problem lies in reconciling my gross habits with my net income." Errol Flynn (1909-1959)

Source: *The deal – The Australian Business Magazine* April 2010 Vol 3 No 3, 16 April 2010, p 4

"I found when I was a lawyer and charged for opinions, people valued them. When I became a politician and gave them free they were treated as worthless."

Source: Costello, Peter 'Exit Turnbull from a political stage littered with underachievers' *Sydney Morning Herald* 14 April 2010 p 15 <<http://www.smh.com.au/opinion/politics/exit-turnbull-from-a-political-stage-littered-with-underachievers-20100413-s7dz.html>>

ATTA News May 2010

<http://www.atax.unsw.edu.au/atta/newsletter.htm>

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ATTA website <http://www.atax.unsw.edu.au/atta>

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1 Presidential column

As I write this month's column, the final touches are undoubtedly being applied to the Federal Budget which will be handed down on 11 May 2010. The build up to the Budget seems to have been more sedate than was the case with the eagerly awaited Henry report and expectations are largely that it will be a 'steady as it goes' budget in what is an election year for the incumbent Labor party in Australia. Also, the community is still busy digesting the Henry report and discussions around some aspects - including the proposed resources "super profits tax" - have already begun with much vigour. There also seems to be growing concerns and uncertainty in the community at many of the 138 recommendations that the government has not yet expressed its view on. No doubt there is still a lot to be considered with this review. Meanwhile the Henry review is no doubt forming the basis of many assignments and case studies that our students will be doing as part of their tax courses. Set out below are some important dates that I need to bring to your attention.

CCH and ATTA Doctoral series

Please see the separate notes in this Newsletter relating to submissions for the 2010 series as well as the special discount arrangements for ATTA members who wish to purchase the first publication in this series (\$80 rather than the normal price of \$120).

Nominations for the ATTA Hill Medal

Please send any nominations for the 2010 Hill ATTA Medal to me (Dale.Pinto@cbs.curtin.edu.au) by 30 June 2010. Please include a paragraph in support of the application. All nominations and supporting statements will be considered by the Executive following the deadline. Full details regarding this award can be found in the February Newsletter.

All the best.
Professor Dale Pinto
President
Dale.Pinto@cbs.curtin.edu.au

2 ATTA 2011 Conference

Australasian Tax Teachers Association Twenty-third annual conference, 19-21 January 2011, Melbourne, Australia

CALL FOR PAPERS

The 23rd Annual Conference of the Australasian Tax Teachers Association, co-hosted by the Melbourne Law School and the Monash University Taxation Law and Policy Research Institute, will be held at the Melbourne Law School over 19-21 January 2011.

The theme of the Conference will be "Tax - it's more than numbers". In our teaching, scholarship and practice of taxation law, the non-numerical aspects of taxation are apparent. Reviews of taxation systems such as the Australian "Henry Review" and the New Zealand Tax Working Group Review, and government responses to such reviews, highlight the limits of data which might enable rational appraisal of reform proposals. Even if comprehensive data were available, past experience in the politics of taxation suggests that institutional and subjective factors will always influence the outcome of tax reform. Similarly, the practice of taxation law and its administration involve myriad issues which are irreducible to numerical analysis, notwithstanding the discursive shift to 'risk management'. Moreover, teaching taxation law comes to life when analysis of the financial outcome of a particular transaction is taken as the starting point, rather than the endpoint, of our pedagogy.

What are the implications of this non-numerical aspect of taxation for the creation, operation and/or reform of a national tax system? Further, how do we enliven our tax teaching with the non-numerical aspects of taxation law?

The Conference Organisers welcome any paper dealing with the Conference theme and/or its implications. In addition to papers dealing with the Conference theme, all papers related to taxation, the teaching of taxation and taxation research methodology will be considered. We particularly welcome papers by new academics on any tax topic and also papers by postgraduate research students whose research relates to taxation. There will be a separate postgraduate research student session on 19 January 2011.

Submission of abstracts

Researchers interested in presenting a paper should submit a brief abstract to Ms Tessa Dermody at law-tax@unimelb.edu.au The times for submission of abstracts are:

- For those wishing to present a paper at the postgraduate research student session, your brief abstract (300 words maximum) should be submitted by Friday, 16 July 2010. Acceptances in this category will be notified by the end of July 2010.

ATTA offers a limited number of scholarships to PhD students that cover the cost of registering for this conference. These scholarships are only available for students undertaking doctoral study (PhD and SJD). If you wish to apply for one of these scholarships, complete the form available off the conference website (<http://www.atta.law.unimelb.edu.au/>) (click the 'submission of abstracts/papers' button and navigate to the form) and submit it to Professor Dale Pinto at Dale.Pinto@cbs.curtin.edu.au The form should be submitted by 16 July 2010; and

- For those wishing to present a paper other than at the postgraduate research student session, your brief abstract (300 words maximum) should be submitted by Friday 24 September 2010. Acceptances in this category will be notified to authors by the end of October, 2010.

Conference Prizes

Prizes for paper presentations will be awarded in the following categories:

- Best paper;
- Best paper upon the subject of tax teaching; and
- Best paper presented by a postgraduate student.

To be eligible for prizes in the 'Best paper' and 'Best paper upon the subject of tax teaching' categories, full written conference papers must be submitted no later than 5-00 pm on Friday 10 December 2010.

Information about the conference

The conference website is available at: <http://www.atta.law.unimelb.edu.au/>

Information about Melbourne/Victoria

For those travelling to Melbourne to attend this conference, the conference organisers invite you to consider extending your stay in Victoria to savour the many delights that this State has to offer. Information regarding the attractions of Melbourne in particular and Victoria more generally can be found at: <http://www.visitvictoria.com/>

Further information

Should you have any inquiries regarding the academic programme, please contact Mark Burton (email: maburton@unimelb.edu.au ; telephone: +61 3 9035 4239). For inquiries concerning conference administration please contact: Ms Tessa Dermody (tdermody@unimelb.edu.au ; telephone: +61 3 8344 8924, fax: +61 3 9349 4623).

3 Oxford and LSE conferences

A number of Australian tax academics found themselves stranded in Oxford after the Icelandic volcano eruption brought European air travel to a halt. Rebecca Millar, Michael Walpole and Rick Krever had all presented papers at an Oxford University conference on GST/VAT and input-taxed supplies. Other speakers from the US, Canada, China, New Zealand, Israel, and many European nations were also stranded, though the Europeans eventually made it home by surface routes.

The conference looked at the legal and economic aspects of input taxed supplies and the organisers had tried to use economists to comment on papers by lawyers and vice versa. Rebecca's paper looked at the input taxation of real property, Michael's paper reviewed the GST and financial supplies rules in Australia, and Rick's paper provided a theoretical survey of financial supplies and VAT more generally. For the most part, papers by European contributors focused on supplies that are input taxed in the EU but not in Australia such as supplies by charities and public bodies.

Rick remained in the UK for a separate conference at the London School of Economics on tax treaties, organised in honour of John Avery Jones, currently a member of the tax tribunal hearing tax appeals and long recognised as one of the world's leading experts on international tax. The conference featured international tax scholars and practitioners from around the globe, including a number who were unable to attend in person as a result of the flight disruptions. The speakers unable to attend in person presented by way of Skype, with the video image projected on the main screen. It worked remarkably well – the sound and video

quality was flawless. The only Australian paper, by Richard Vann, was presented this way. Rick Krever presented a paper written by David Ward, one of Canada's leading international tax experts who tragically died in a skiing accident shortly after sending his paper to the conference organisers.

Rick Krever,
Monash University

4 The CCH ATTA Doctoral Series call for expressions of interest

Expressions of interest are called for doctoral submissions to be considered for the second issue of The CCH ATTA Doctoral Series.

Applicants need to follow the guidelines listed below which have been agreed to by the Doctoral Series Editorial Board (DSEB), consisting of:

- Jonathan Mendel – Publisher/Sponsor representative
- Professor Chris Evans – ATTA representative
- Professor Rick Krever – ATTA representative
- Professor Dale Pinto – ATTA representative

1. To be eligible for submission for possible publication in The CCH ATTA Doctoral Series, a doctoral thesis must be at least at the stage of having been approved for award of the degree, but need not be awarded at the time of submission.

2. Submissions must be made to the DSEB by the relevant cut-off date for a year to be considered for possible publication in the series in that year. For 2010, the cut-off date is 31 July 2010.

3. Theses from any period will be considered by the DSEB for possible publication in the series. However, the currency, relevance and topical interest of the thesis will be among the considerations taken into account by the DSEB in selecting a thesis for possible publication.

4. If a thesis which is submitted by an author needs to be updated/edited in the view of the DSEB then the author undertakes to carry out any updates/edits to the satisfaction of the DSEB within time frames which the DSEB specifies.

5. Submissions relating to all areas of taxation with particular relevance to Australia and/or New Zealand are welcome.

6. Doctoral submissions may include submitted PhD or SJD theses.

7. The DSEB may decide not to publish any submissions received in a particular year.

8. The decisions of the DSEB are final and no correspondence will be entered into.

Please send submissions on or before the 2010 cut-off date of 31 July 2010 to Professor Dale Pinto (Dale.Pinto@cbs.curtin.edu.au), including a brief statement on the status of the award (whether awarded or approved), details of the supervisors of the degree, and copies of the examiners' formal reports on the thesis.

5 Arrivals, departures and honours

Grant Richardson presently employed in Hong Kong, will be moving back to Australia to take-up the position of Professor of Commerce in the Business School at the University of Adelaide, South Australia from the beginning of July 2010. Grant is really looking forward to re-establishing research and teaching ties with ATTA members in Australia and New Zealand, upon his return to Australia in July 2010.

6 Doctoral news

IFA 'Poster Programme'

To the members of the Permanent Scientific Committee and the Executive Committee

Ladies and Gentlemen,

As you know IFA has initiated a so-called "Poster Programme" to attract young students to international taxation. The programme is open to a maximum of ten students graduating in international taxation who are writing a thesis on a purely theoretical or more practical subject.

IFA is giving them the possibility:

- to attend the Congress free of registration fee, but they are to bear their own travel and accommodation expenses;
- to prepare a poster, indicating the main issues and parts of their thesis, which they will expose in the Congress premises near the various book exhibitors;
- to discuss with interested Congress participants the issues of their thesis, exchanging their views with internationally recognised academics and professionals and other experts.

This initiative clearly aims at introducing young people to the IFA network. Therefore, IFA expects them to become acquainted with the organisation and procedures of the Association, so that they will be able to take active part in IFA's work in the future.

We imagine that interest may exist for students living not too far from the Congress Venue. However, we would invite anyone willing to take part in the programme to submit an application accompanied by a brief outline describing the scope of the thesis, on the basis of which the selection will be made.

So far, we received no applications at all for the Rome Congress and we therefore turn to you.

Should you know any student who would be interested in taking part in the Poster Programme during the forthcoming IFA Congress, which will be held in Rome, Italy from 29 August – 3 September 2010, please ask them to supply the IFA General Secretariat with a brief outline of some 2-3 pages of their dissertation, as well as a c.v., and one or more letters of recommendation by preferably, a senior IFA member. The closing date for the (first) selection of candidates is 1 June 2010.

The address details of the IFA General Secretariat are:

c/o World Trade Center

P.O. Box 30215
3001 DE Rotterdam
Netherlands
Tel.: (31-10) 405 2990
Fax: (31-10) 405 5031
E-mail: a.gensecr@ifa.nl

Thank you very much in advance for your kind cooperation.

Yours sincerely,

Anja van Zwietering
International Fiscal Association
Executive Secretary
e-mail: a.gensecr@ifa.nl

8th IBFD meeting for research students

We have the pleasure to announce the 8th IBFD meeting for research students in international, comparative and European tax law, taking place in Amsterdam from Sunday July 4th to Wednesday July 7th this year. The aim of the meeting is to give research students all over the world engaged in doctoral or other substantial research the opportunity to meet and discuss their research projects in a selected circle of fellow researchers and leading experts and make use of the IBFD library for their research projects.

Detailed information about the meeting can be found here:
http://www.ibfd.org/portal/AcademicActivities_studentsMeeting.html

We would very much appreciate if you could forward this email to students of yours that would qualify as candidates and could be interested.

Yours Sincerely

FVI
RR

Richard Resch
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Managing Editor World Tax Journal
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Graham Hill IFA Research Prize

See item 9 Prizes and Scholarships

7 New Zealand developments

Special Issue: New Zealand Journal of Taxation Law and Policy (September 2010)

Readers will be aware that we have dedicated the September 2010 issue of the New Zealand Journal of Taxation Law and Policy to a themed issue entitled Tax Reform: Where to Next? We also advised that we welcome contributions on any aspect of tax reform including the outcome of the Henry Review in Australia. As a result of delays in the release of the Henry Review we have decided to further extend the deadline to **31 May 2010**. Please send your contributions to Professor Kevin Holmes and Associate Professor David Dunbar of Victoria University of Wellington who are the Guest Editors coordinating this special issue: Kevin <kevin.holmes@vuw.ac.nz> and David <David.Dunbar@vuw.ac.nz>, with a copy to the Editors <adrian.sawyer@canterbury.ac.nz> and <L.M.Tan@massey.ac.nz > by **31 May 2010** (please note the extension date from 30 April, as previously advertised).

Adrian Sawyer and Lin Mei Tan
Editors: New Zealand Journal of Taxation Law and Policy”

Taxing wages

Significant media attention is being afforded to tax rates this week in New Zealand. In part, this is in response to the recent OECD publication (Taxing Wages), which reports the average New Zealander has the second-lowest tax burden in the OECD, with only Mexico experiencing a lower burden. The measure used in this report is the “tax wedge” (the difference between income and take-home pay, therefore taking into account superannuation and other compulsory taxes). New Zealand is highlighted as having one of the biggest falls (despite imposing relatively low taxes on labour income) and now ranks at about half the OECD average, while Australia is also in the bottom five countries (ranking at fourth lowest).

The report is now being used to support various political arguments for and against the proposed tax changes that are expected in the May budget next week. It is widely expected that the top tax rate will reduce from 38 per cent to 33 per cent. A budget report will follow next month.

Lisa Marriott

8 Book reviews

Barkoczy, Stephen *Foundations of Taxation Law*, 2nd ed, North Ryde, NSW, CCH, 2010

Professor Stephen Barkoczy has released the 2nd edition of his book *Foundations of Taxation Law*, and it is evident that much effort has gone into the refinement and improvement of this publication. For example there has been much work on the formatting of the book, as well as the new chapters added on such topics as Superannuation,

The stated aim of the text is to provide a ‘concise introduction to the policy, principles and practice that underpin the Australian tax system’ and the author states that his ‘aim is not to bog the reader down in excessive detail ...’. It is with these aims in mind that the book is considered.

Firstly, the author should be congratulated in writing in a clear and concise manner – as the book is very easy to read and understand.

The book's intended audience is very wide, as it encompasses undergraduate students, postgraduate students, as well as those undertaking further professional studies either as lawyers or accountants. While this is ambitious goal – as the author states his goal is 'to provide a general framework which outlines the fundamental concepts and rules ... as a set of preliminary principles around which readers can progressively build' –and this is largely achieved as in addition to covering those topics normally found in an introductory text more advanced subjects are addressed, such as 'Special Corporate Entities', 'Consolidated Groups', 'Accruals Taxation', 'Transfer Pricing', 'Foreign Exchange' and 'Debt and Equity Regime'. The author states that he considers that these more advanced areas 'are critical to a broad understanding of the Australian taxation regime'. Professor Barkoczy certainly does deliver on being able to succinctly explain the more complex areas, which would provide practitioners an excellent overview and understanding before delving deeper.

The author's concise explanation is complimented by the peppering of clear and simple examples that illustrate the principles being discussed. However, if the examples were numbered this would aid a lecturer in referring to them clearly, as a number of examples can appear on the one page. Also, the examples could be strengthened by linking them together. For example, while the chapter on CGT has a number of examples, readers might find it beneficial to have a case study that they follow through a number of examples, each demonstrating the discrete ideas of what is a 'CGT asset', has a 'CGT event' occurred, how to determine its 'cost base', 'capital proceeds, and the actual calculation. Such a case study should assist students in linking together the law they are studying.

With the 2nd Edition the author has been assisted with Tom Delany and Toni Brackin compiling suggested answers to the study questions at the end of each chapter – these should serve as a useful resource for lecturers using this text. The study questions are good as they give readers a good insight into the core concepts that they should have learnt in the chapter. Indeed, it may be that these questions or objectives should be located at the beginning of each chapter as 'sign posts' to the reader. Also, the chapters provide useful cross-references to other texts, and more importantly articles and reports considering the topic. It is these secondary sources of information that assist the book in being an introductory guide, while still providing the reader references to further sources of information on which the reader can build their knowledge.

A small criticism is that the sequencing of the chapters in the introductory part of the text appears to be a little unusual, as the book jumps from income to deductions, and then back again [Chapter 10 to 18]. While clearly written, the book may benefit from some linking sentences to introduce the sub-headings. For example in paragraph 14.5 a linking sentence of the three critical elements needed for a bad debt deduction would make the sequencing of the sub-headings that follow clearer to the reader (particularly to an undergraduate student). As an introductory text for undergraduate students some of the discussion may be too brief for some lectures, for example the description of clothing allowances and capital write-off and allowances. However, this may be compensated by the references provided to other texts published through CCH.

All in all, *Foundations of Taxation Law* 2nd ed is an impressive advancement on the 1st edition.

Brett Freudenberg

9 Asian Journal of Business and Accounting

The Asian Journal of Business and Accounting (AJBA) is an international refereed journal, published twice a year by the Faculty of Business and Accountancy, University of Malaya, Malaysia. Its aim is to publish scholarly business research on issues that are relevant to Malaysia and the Asian region, especially those providing practical implications to promote better business decision making and public policy formulation.

AJBA will be presenting an award of USD1,000 to the Best Paper published in its Volume 3 (2010). Although generally AJBA receives papers throughout the year and there is no fixed deadline for paper submission, only submissions received before 1 August 2010 will be considered by the awards committee for the AJBA (Vol. 3) Best Paper Award. Manuscripts may be submitted either online, or by e-mail to: ajba@um.edu.my. For online submission please go to <http://umrefjournal.um.edu.my/public/register.php>. Further information may be obtained from the AJBA's website <http://ajba.um.edu.my>.

We would appreciate it very much if you could include our call for papers and best paper award in your monthly bulletin to members of the Australasian Tax Teachers Association (ATTA).

Thank you.

Sincerely,

Dr Chan Wai Meng
Managing Editor
Asian Journal of Business and Accounting

10 Prizes and Scholarships

Graham Hill IFA Research Prize

Applications invited for GRAHAM HILL IFA RESEARCH PRIZE
Fully paid participation in IFA Congress and Poster Program in Paris, 11-16 September, 2011

International Fiscal Association (Australian Branch) and Australasian Tax Teachers Association

Justice Graham Hill, who was the patron of ATTA and the president of the 2003 International Fiscal Association (IFA) Congress in Sydney and a leading figure in tax in Australia for more than 30 years, died in August 2005. The Australian IFA branch in association with ATTA has established a prize in his memory known as the Graham Hill IFA Research Prize.

Applications for the Prize are invited from current doctoral students working in international or comparative taxation in Australia. Members of ATTA supervising eligible doctoral students are requested to bring the prize to the attention of their students. If you are a member of ATTA and have your own thesis in progress, you are also encouraged to apply.

The Prize

The Australian IFA branch will pay for one Australian doctoral student to attend an IFA Congress once every two years as part of the Poster program. This involves preparing posters

explaining the subject of the thesis and discussing the thesis with interested participants in the Congress.

The prize will next be offered in relation to the annual IFA Congress in Paris 11-16 September, 2011.

The payment includes an advance purchase economy airfare and per diem to cover budget hotel for six nights and other incidental expenses. The prize will be paid as a cash sum in advance, not against receipts. The winner participating in the poster program will not need to pay the registration fee for the Congress but will be given complimentary registration by IFA (which is the standard arrangement for the poster program).

The winner must provide a brief report to the IFA Australian Branch and ATTA within one month of the end of the conference about their experience in attending the conference.

The winner of the prize for 2007 was Ms Kathryn James of Monash University Law School and for 2009 Fiona Martin of Atax, UNSW.

Application process

All doctoral students enrolled at Australian universities working in subjects that have an international or comparative tax dimension are eligible. Applicants will have made progress on their thesis at least to the point that they have a detailed thesis proposal and have written at least one full chapter.

Applications should be sent to Professor Dale Pinto of Curtin University of Technology, email Dale.Pinto@cbs.curtin.edu.au The initial application should be a single Word document and need only include the following information:

Name

Contact details, including email

Current title and abstract of thesis

Current state and projected timeline for completion of thesis

Brief indication of the international or comparative element of the thesis (this will often be evident from the title or abstract but needs to be clear to be eligible to apply)

Applications are due by 31 October 2010.

After an initial vetting of the applications by the judging panel, eligible students will be contacted by ATTA and asked to submit a sample of one or more thesis chapters and a report from the thesis supervisor(s). The prize is not dependent on completion of the thesis. Indeed one of the general purposes of the poster program is to obtain input into the finalisation of the thesis from the international group of tax scholars and professionals who attend IFA (usually in excess of 1,000 registrants).

ATTA will appoint a panel of judges in due course.

The winner of the prize will be announced at the Annual ATTA conference in January 2011, to be held in Melbourne. This allows time for the winner to prepare for the Poster Program at the IFA Congress.

11 Vacancies

University of Western Sydney College of Business School of Law **Lecturer/Senior Lecturer**
Parramatta Campus Ref 449/10

Remuneration Package: Academic Levels B/C \$88,749 to \$123,767 p.a.
(comprising Salary Level B/C, 17% Superannuation, Leave Loading) UWS Recruitment and Retention Policy may apply.

The School of Law at the University of Western Sydney is committed to excellence and innovation in teaching, research and community engagement. We are actively committed to social justice and professional practice and we support and challenge our graduates to serve their communities with the same commitment.

The School of Law offers LLB and combined LLB degrees, as well as providing law teaching for business degrees at undergraduate and postgraduate levels. LLB programs are taught at Parramatta and Campbelltown, while Law teaching in business degrees is taught across the University. For a more detailed perspective of who we are and the graduate outcomes we achieve, please visit our new web site www.uwslaw.com.au

The School invites applications from academics of outstanding promise to teach in the School's undergraduate LLB programs and interdisciplinary law teaching in business degrees. The desired area of specialisation is Taxation Law, especially combined with financial planning.

Position Enquiries: Associate Professor Mac Collings, (02) 9685 9617,
m.collings@uws.edu.au

Closing Date: **31 May 2010**

UWS reserves the right to appoint at Lecturer or Senior Lecturer level depending on skills, qualifications and experience. Please visit the UWS Website:

<http://www.uws.edu.au/vacancies/> for full details on these positions and how to apply.

UWS values workplace diversity

Research associate

The Institute for Austrian and International Tax Law at the WU (Vienna University of Economics and Business) is among the largest academic institutions in the world that does research and teaching in tax law with a focus on corporate, European and international tax law. Head of the Institute is Prof. Michael Lang; the other professors are Claus Staringer, Josef Schuch, Pasquale Pistone and Alfred Storck. The Institute is seeking to appoint a full-time Research associate.

The start of the job can be individually agreed between July and September 2010, and will last preferably for a period of 4 years.

Qualifications

- applicants should have a master's degree in law or business or an equivalent qualification, preference will be given those who have specialised in taxation
- strong research skills, excellent written and oral communication skills, proven attention to detail, ability to meet deadlines and a systematic approach to work, excellent command of written and spoken English. (Proficiency in written and spoken German would be an advantage.)
- international experience preferably in the field of taxation are most welcome

TASKS

- doing research in a specialised field in international tax law
- giving or assisting in lectures for undergraduates in selected fields of international taxation
- option of writing of a Master or Doctoral or Post-Doctoral-Thesis in your field of specialisation

- participating in the organisation and management of research projects

For further information on the Institute for Austrian and International Tax Law see www.wu.ac.at/taxlaw. Please submit your complete application via e-mail to petra.zaussinger@wu.ac.at including CV, certificates and degrees of your University, an abstract of your master thesis (or equivalent) and a letter of recommendation. Closing date for application will be **30 May 2010**.

12 Tax, accounting, economics and law related meetings

Local

Australia's Future Tax System: a Post-Henry Review, The Institute of Chartered Accountants in Australia, 33 Erskine Street Sydney NSW, Monday, 21 – Wednesday, 23 June 2010. The Henry Review of Australia's Future Tax System is a major and unique event in the context of economic policy which promises to have significant influence on the course of tax reform over the years ahead. Join Dr Ken Henry and some of the world's leading academic economists and tax policy experts to discuss the short, medium, and long-term implications of the review during a three-day conference in Sydney. The conference is being organised by Atax, UNSW in association with the Taxation Law and Policy Research Institute, Monash University, and sponsored by the Institute of Chartered Accountants in Australia. To register visit: www.atax.unsw.edu.au/henryreview

The 23rd Annual Conference of the Australasian Tax Teachers Association Conference 2011, co-hosted by the Melbourne Law School and the Monash University Taxation Law and Policy Research Institute, will be held at the Melbourne Law School over 19-21 January 2011. The Conference theme will be "Tax - it's more than numbers". The conference website is: <http://www.atta.law.unimelb.edu.au>

Registration

Griffith University will host the *Inaugural Queensland Tax Teachers' Symposium* on Monday, 5 July 2010. This symposium brings together Queensland tax academics and research higher degree students to discuss and present their current research interests.

Associate Professor Justin Dabner will present the keynote address entitled: 'Undertaking empirical tax research: a personal experience'. There will also be presentations discussing a diverse range of research, including: '*The Henry Report disappoints*', '*Incentivising Private Health Insurance*' and '*Taxation as a component of Financial Literacy*'.

The 2010 Symposium will be held the Griffith University's South Bank campus located on the fringe of Brisbane's central business district. There are a limited number of registration places still available. While registration is free attendees will need to register by **Monday 24 May 2010**. Registration is open to all academics with a research or teaching interest in tax, as well as research higher degree students who are current undertaking an honours or a PhD dissertation in a tax related topic.

General enquiries about the symposium should be directed to:

Brett Freudenberg

Senior Lecturer - Taxation

Griffith Business School, Griffith University

Email: b.freudenberg@griffith.edu.au

Tel: 61 7 3382 1196 Fax: 61 7 3382 1128

It is envisaged that the day will commence from 8.30am through to 2pm.

Sponsors of the event are:

Principal: Griffith Business School – Griffith University

Supporting Sponsors: CCH, Thomson Reuters

Taxation Institute of Australia <http://www.taxinstitute.com.au> lists many of the TIA conferences, conventions, seminars, breakfast clubs.

For further enquiries, contact Jessi Guy (02) 8223 0043 or email

jessiguy@taxinstitute.com.au. Register online at <http://www.taxinstitute.com.au>

States Taxation Conference, Taxation Institute of Australia, Tenth Annual States' Taxation Conference, Thursday 29 – Friday 30 July 2010, Sofitel Hotel, Brisbane. Call the National Events team on 1300 733 842 for more details.

2010 National GST Intensive Conference, Taxation Institute of Australia, 9 - 10 September 2010, Four Seasons Hotel, Sydney. Call the National Events team on 1300 733 842 for more details.

University of Sydney Sydney Law School Distinguished Scholars Lecture Series:

Professor Michael Dirkis, 27 July 2010. The demise of international tax avoidance? The Internationalisation of Tax Law Policy and Administration in the 21st Century. Traditionally the powers of all revenue authorities to obtain offshore information has been limited as has the ability of revenue authorities to enforce foreign tax debts. Australia's recent signing of tax information exchange agreements with a number of tax havens and the renegotiated tax treaties are seen as a major step in overcoming these limitations. The paper seeks to explore the processes of co-operation between revenue authorities which have led to the effective internationalisation of the Australian Taxation Office's (ATO) information gathering and debit powers and whether this process will lead to the demise of international tax avoidance. Lectures presented as part of the Sydney Law School Distinguished Scholars Lecture Series 2010 are free, and pre-registration is not required. Time: 6.00-7.30pm. Location: Foyer (Level 2), Sydney Law School, New Law Building, Eastern Avenue, University of Sydney
Cost: FREE. Contact: Events Coordinator, Phone: (02) 9351 0259; Email: law.events@sydney.edu.au

Overseas

American Accounting Association Calls for paper website <http://aaahq.org/calls/default.cfm>

Canadian Tax Foundation Event schedule 2010 <http://www.ctf.ca/profDev/schedule1.asp>

Restitution of Overpaid Tax, Merton College Oxford 9-10 July 2010. It is the weekend before the Obligations V conference in St Anne's College Oxford, which you may be planning to attend. The recent decisions of the Court of Appeal in FII [2010] EWCA Civ 103 and Chalke [2010] EWCA Civ 313 demonstrate that many fundamental elements of the right to restitution recognised in *Woolwich v IRC* [1993] AC 70 (HL) still remain to be resolved, and the conference will seek to address some of those issues. Further particulars - including details of the programme, biographies of the contributors, abstracts of the papers, and booking information - can be found on the conference website: <http://overpaidtaxconference.com>

Call for Papers **11th Global Conference on Environmental Taxation Issues** (11th GCET)
“Using Environmental Taxation Strategies to Support Climate Change Resilience,”

Imperial Queen's Park Hotel Bangkok, Thailand 3 – 5 November 2010 Website –
www.acc.msu.ac.th/gcet2010

Contacts: Dr. Julsuchada Sirisom julsuchada.s@acc.msu.ac.th; Dr. Larry Kreiser
l.kreiser@csuohio.edu

Conference Theme: "Using Environmental Taxation Strategies to Support Climate Change Resilience"

Subthemes

- Using environmental taxation strategies to support climate change resilience
- Using other economic instruments to support climate change resilience
- Environmental taxation strategies and global competition

Paper Submission: Abstracts of papers should be submitted by 7 June 2010 on the conference Website. Additional details about the paper submission process can be found on the Website.

11th GCET Participants: The target audience for the 11th GCET includes delegates from around the world who are interested in the exchange of ideas, information, and research findings about environmental taxation issues and sustainable economic development including:

- Academic Scholars from universities worldwide in the fields of law, economics, taxation, accounting, political science, and environmental studies.
- Government Officials globally from Federal and provincial/state/territorial departments of finance, environment, and natural resources.
- International and Non-Governmental Organization Representatives
- Tax and Accounting Professionals, Executives, and Experts

Statement of Purpose: The 11th GCET provides an international, interdisciplinary forum to explore issues involved in designing and implementing environmental taxes.

The conference is not intended to advance any particular environmental agenda on an advocacy basis but rather to advance knowledge, understanding, and debate.

11th GCET Host: Maharakham University, Thailand

Supporting Partners

Cleveland State University, USA

Macquarie University, Australia

Vermont Law School, USA

Walsh University, USA

University of Pavia, Italy

Green Budget Germany, Germany

Institute for Austrian and International Tax Law of WU (Vienna University for Economics and Business) is proud to invite you to the inaugural lecture of Prof. Charles Gustafson (PwC visiting professor), on the topic "US Tax Treaty Policy – Recent Trends and a Look at the Future". The inaugural lecture will be held on May 26, 2010 at 16:30 at the UZA III of WU, 1090 Vienna, Althanstr. 39-45, auditorium HS001. A panel discussion will follow the lecture. The participants will be: Prof Charles Gustafson, Prof Dr Dr hc Michael Lang, MR Dr Heinz Jirousek, Prof Dr. Pasquale Pistone, DI Friedrich Rödler, Prof Dr. Claus Staringer and Prof. Dr. Josef Schuch. Afterwards PwC is pleased to invite to a cocktail reception at the premises of the Institute for Austrian and International Tax Law, same building (UZA III) section5, 4th floor. Further information is available on our website www.wu.ac.at/taxlaw We are looking forward to your attendance. For administration purpose please be so kind as to register at elisabeth.rossek@wu.ac.at

EU-China Tax Policy Forum **Recent Trends in Tax Policy in Europe and China**, 6-7 July 2010, Institute for Austrian and International Tax Law, WU Vienna; Peking University (PKU), the University of Hong Kong (HKU), and the Central University of Finance and Economics (CUFE). We thank Eurasia-Pacific Uninet for their considerable financial contribution. Strongly increasing economic activities between members of the European Union and China as well as cross-border transactions with China beyond European borders

call for a joint research project related thereto. The participating universities are now trying by this project on "Recent Trends in Tax Policy in Europe and China" to identify differences and similarities in the tax policy in Europe and China and to find explanations for these differences. The number of participants is strongly limited in order to have lively and high level discussion. If you are interested to participate please register. Please find the invitation and the application form on our website www.wu.ac.at/taxlaw

International Fiscal Association (IFA), Austrian Branch; Institute for Austrian and International Tax Law, Vienna University of Economics and Business (WU); Research Institute for European and International Tax Law, Vienna; Akademie der Wirtschaftstrehänder, Vienna **9th International Tax Law Summer Conference** Rust (Burgenland) 11-15 July 2010. Detailed program of case study conference (and the application form, as well) on www.wu.ac.at/taxlaw. We would like to invite you to profit from our early-bird-discount and register soon. For further information please approach to b.ender@wt-akademie.at

Program Main topic: "Recent Developments in Tax Treaty Practice"

Sunday, July 11 17.30 Opening: M. Lang

Mozart's world reflected in "The Magic Flute": Christina Lang

Monday, July 12 9.00 – 9.40 Tax treaty case law around the globe: Baker

10.30 – 13.00 Case studies: What happens when states disagree? – Qualification conflicts in tax treaty law: Dawson , Jirousek, M. Lang, Pahapill , Wichmann

14.45 – 17.30 Workshop: Recent OECD developments: Sasseville

Tuesday, July 13 9.00 – 9.40 Recent US tax developments: Rosenbloom

10.30 – 13.00 Case studies: Secondment of employees within a group: Jirousek, Pistone , Rosenbloom , Sasseville , Schoueri , Wichmann

14.45 – 17.30 Workshop: Recent ECJ case law: Baker, M. Lang, Pistone

Wednesday, July 14 9.00 – 9.40 Recent international tax developments in India: Ostwal, Rohatgi

10.30 – 13.00 Case studies: Transfer pricing in a changing world: Green, Loukota, Maisto , Rosenbloom , Schuch

14.45 – 17.30 Workshop: Transfer pricing from the perspective of emerging markets – the Brazilian experience: Schoueri

Thursday, July 15 9.00 – 9.40 Recent EU tax developments: Rädler, Schuch

10.30 – 13.00 Case studies: Business restructuring – tax planning in the light of recent developments: Green, Kroppen, Silberztein, Schoueri , Staringer , Storck

The Impact of the OECD and the UNI Model Conventions on Bilateral Tax Treaties, Rust, Austria, 8-10 July 2010, organized by the Institute for Austrian and International Tax Law of WU (Vienna University of Economics and Business) with the friendly support of IFA (International Fiscal Association), Austrian Branch, and EURYI. More than 37 National Reports covering eight main topics are being prepared and will be presented by means of short input statements in order to give way to a throughout discussion and analysis of the impact produced by both OECD and UN models in the bilateral tax treaties concluded by the different States. Particularly, this study will focus on determining to which extent and why bilateral treaties deviate from those models. In order to have lively and high level discussion, the number of participants is limited. The invitation and the application form on www.wu.ac.at/taxlaw.

The future of indirect taxation: recent trends in VAT and GST systems around the world – a global comparison, Rust, Austria, 9-11 September 2010, The Institute for Austrian and International Tax Law of WU (Vienna University of Economics and Business) together with the PricewaterhouseCoopers Global Network. There is a clear shift emerging, from direct to indirect taxes, as governments worldwide look for ways to raise revenues to finance their budgets. Consumption taxes such as Value Added Taxes (VAT) and Goods and Services Taxes (GST) are increasing in prominence, and now exist in over 150 countries, with other

countries planning to introduce consumption tax regimes over the coming months and years. It is important for regulators and practitioners alike to develop their understanding of the various tax systems and how certain issues are solved under different regimes, in order to encourage international trade, allow legislators to learn from other consumption tax systems, and lay the groundwork for the removal of tax obstacles and related costs in global commerce. To this end, Professor Michael Lang, Head of the Institute for Austrian and International Tax Law of WU (Vienna University of Economics and Business), will join with Ine Lejeune, PwC Global Indirect Taxes Network Leader and other key stakeholders from international organisations, to present and compare the different consumption tax regimes, at an exclusive two day conference¹ from 10-11 September, which will begin with an introductory dinner on 9 September. The comparison of regimes will be based around the results of a comprehensive study by academics and practitioners.

The programme will focus specifically around: Scope of Tax; Taxpayers and the role of Permanent Establishments; Taxable Transactions; Place of Taxation Rules; Exemptions, Taxable Amount and Tax Rates; Deductions; Tax Collection, Compliance, Refunds and Abuse; and Designing VAT Law. The aim is to compare approaches, the impact on governments and taxpayers, to identify best practices that could be used elsewhere. Further information will be available at www.wu.ac.at/taxlaw.

Jurisprudential Perspectives of Taxation Law A Colloquium of The Victoria University of Wellington L'Università degli Studi di Ferrara and The International Bureau of Fiscal Documentation, Amsterdam. Conveners: Professor John Prebble (VUW) and Dr Marco Greggi (Ferrara). Invitation to a colloquium of eight seminars at L'Università degli Studi di Ferrara, Italy, on Tuesday and Wednesday 7 and 8 September 2010. The Colloquium will focus on analytical and descriptive legal philosophy as applied to income tax law, examining judicial reasoning in income tax cases. Seminars will examine such questions as: do legal philosophers' expositions of the nature of law adequately explain the nature of income tax law? What light do theories of jurisprudence that have not traditionally examined income tax law shed on this question? While contributions are welcome on all topics of taxation law, papers that apply jurisprudential analysis to international tax arbitrage or treaty abuse are particularly welcome. (Discussion will generally not be concerned with normative jurisprudence nor with, for instance, whether governments should use taxes to redistribute wealth.) The proposed seminars, which may be adjusted depending on the interests of participants, are:

Tuesday 7 September (9.00 – 17.00)

1. Ectopia of income tax law
2. Fictions of income tax law
3. Form and substance
4. Statutory and treaty interpretation

Wednesday 8 September (9.00 – 17.00)

5. Autopoiesis and income tax law
6. Coherence and analogy
7. Anti-avoidance rules and the rule of law
8. Avoidance and morality

Cost: There is no charge for attendance or for materials. Participants bear their own costs of travel, accommodation, and sustenance.

Eligibility: Most participants will be members of research institutes and university faculties, though there is space for a number of thesis students, legal practitioners and independent scholars. Most participants will be scholars of taxation law, economics, or accounting, but legal and general philosophers are particularly welcome. Numbers will be limited to promote opportunities for discussion.

Materials and additional information: Please consult Prebble Blackboard under "Jurisprudence" to find: a bibliography; a compilation of philosophical writing and common law judicial decisions on which discussion or writing at the colloquium may be based; and a fuller description of the field of study, "Jurisprudential Perspectives of Taxation Law".

Language: English.

Antecedents: This colloquium will develop themes addressed in the Prebble-Vording seminars at the University of Leiden in 2005, the Prebble-Chowdry seminars at King's College London in 2006 and the Prebble-Grau seminars at the Complutense University, Madrid in 2008.

Attendance: registration is by e-mail (no special form) to Marco Greggi <universita.ferrara@gmail.com>, who will supply accommodation suggestions. Please copy Rozina.Khan@vuw.ac.nz with name, salutation, and full contact details (postal and courier). Participation offers and offers to write papers, to lead or co-lead seminars, or to comment on papers should go to both conveners, john.prebble@vuw.ac.nz and marco.greggi@unife.it. Registrants who would welcome suggestions about writing papers that analyse tax law from a jurisprudential perspective are warmly invited to contact Professor Prebble. Priority will be given to registrations received by 17 July 2008.

Recent and Pending Cases at the ECJ in Direct Taxation will be held in Vienna from 11-13 November 2010 and organized by the Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business) in close cooperation with the Austrian IFA Branch and the Wolfgang Gassner Research Fund for International Tax Law. Additional information will be placed on our website www.wu-wien.ac.at/taxlaw in due time.

Institute for Fiscal Studies Conferences and seminars

<http://www1.ifs.org.uk/conferences/index.shtml>

International Bureau of Fiscal Documentation. Various courses in Amsterdam, the Netherlands. For details, see <http://www.ibfd.org> The IBFD International Tax Academy (ITA) runs an extensive international course program. Generally all courses are held in Amsterdam. Should you require any further information or wish to register please refer to their web site www.ibfd.org or contact the International Tax Academy at +31-20-554 0160 or by e-mail ita@ibfd.org

For 2010 courses go to

<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>

The ITA also offers tailor-made in-house courses on a worldwide basis for corporate clients, tax administrations and other organizations. Should you have any queries, please contact Arcotia Hatsidimitris, Head of the International Tax Academy by telephone +31-20-554 0180, or by a.hatsidimitris@ibfd.org

ITA Courses Tel.: +31-20-554 0160; Fax: +31-20-620 9397; Email: itacourses@ibfd.org

Debt and Financial Restructuring, Amsterdam, 19 - 21 April 2010 Summer Course - Principles of International and Comparative Taxation

Location: Amsterdam

Date: 16-27 August

Recommended CPE points: 62

Level: Introductory

Price: €3,800 (\$4,750)

International Fiscal Association Congresses

29 August – 3 September 2010, Rome, Italy <http://www.ifarome2010.it>

2011, Paris, France

International Atlantic Economic Society (IAES) conference www.iaes.org for more information. Prof Dr M. Peter van der Hoek Academy of Economic Studies, Bucharest, Romania and Erasmus University, Rotterdam, Netherlands. Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-3000 DR Rotterdam Netherlands Phone/Fax: +31-10-4081622 E-mail: vanderHoek@frg.eur.nl

International Tax Planning Association Forthcoming meetings

<http://www.itpa.org/meetings.html>

19th Tax Research Network Annual Conference 2010 - Bangor, Wales, *Tax in Troubled Times* Main Conference 7 - 8 September 2010, Doctoral Colloquium 6 September 2010. TRN 2010 will be held in North Wales, at Bangor University. For more information about Bangor and the surrounding area see: <<http://www.bangor.ac.uk>> Details of conference venue, registration procedures, travel and other arrangements go to: <<http://www2.warwick.ac.uk/fac/soc/wbs/research/trn/events/currentconference>> Any queries should be directed to Professor Lynn Hodgkinson <l.hodgkinson@bangor.ac.uk>

The Delicate Balance: Revenue Authority Discretions and the Rule of Law 23-24

September 2010, Monash Prato Centre, Italy. A workshop sponsored by the Taxation Law and Policy Research Institute at Monash University, Atax, University of New South Wales, and the Centre for Business Taxation at Oxford University. <<http://www.buseco.monash.edu.au/blt/tlpri/prato-230910.html>> The workshop will explore the tension between discretions and the rule of law across a range of jurisdictions representing a cross-section of the world's economies.

Speakers include:

Professor Kim Brooks, McGill University, Canada
Associate Professor Wei Cui, China University of Political Science and Law, PR China
Professor Chris Evans, University of New South Wales, Australia
Professor Judith Freedman, Oxford University, UK
Mr. Christophe Grandcolas, formerly French Tax Administration (DGI), France
Mr Marco Greggi, University of Ferrara, Italy
Ms. Shelley Griffiths, University of Otago, New Zealand
Professor Andrew Halkyard, University of Hong Kong, Hong Kong
Professor Richard Happe, University of Tilburg, The Netherlands
Mr. Ernest Mazansky, Werksmans, South Africa
Professor Michael Walpole, Atax, University of New South Wales, Australia

Globalisation Conference <http://www.buseco.monash.edu.au/blt/tlpri/prato-10.html>

Globalisation and Business Challenges in the post-Financial Crisis World, 28-29

September 2010, Prato, Italy. The global financial crisis from which the world's economy is slowly emerging has had a dramatic, and possibly permanent, impact on the process of globalisation and reform of market economy structures and regulations. The speed and magnitude of government responses to the crisis in every area of commercial law and regulation has no historical precedents and innumerable examples point to the changed international business, investment and trade environment that may be possible in the post-crisis world. Some of the world's largest manufacturers and financial institutions have crumbled and governments, corporations and labour are jockeying for position in this new economic world.

Speakers include:

Kim Brooks, McGill University - Subsidising small business
Neil Buchanan, George Washington University - How Soon Will the Next Crisis Come, and What Are We Doing Now That Will Hasten It?
Michael Connolly, School of Law, University of Surrey - Employers' use of the recession as a tool to curtail discrimination law progress
Marco Greggi, Università di Ferrara - Taxpayers, Taxplayers and the Quest for a 'Global Standard'
Andrew Halkyard and Yan Xu, University of Hong Kong - The Impact of the Global Financial Crisis on Broadly Based Indirect Taxation: a Chinese Case Study
Thaddeus Hwong, York University - Delivering personal social benefits through tax concessions: policy lessons from Canada
Ann O'Connell, University of Melbourne - Using tax concessions to incentivise employees

David Salter, University of Warwick - Fiscal responses of developing countries to the global economic recession

Carolyn Sutherland, Monash University - Measuring Legal Complexity: A Computer-Assisted Content Analysis of Australian Collective Agreements

University of Toronto, The James Hausman Tax Law and Policy Workshop is designed to bring together distinguished tax scholars both from within Canada and internationally to share innovative scholarship that addresses a full range of tax law and policy issues. The workshops are generally held on Wednesdays at lunch time, in the Solarium at 84 Queen's Park. A light lunch is served. If you would like to receive e-mail notification of upcoming tax law and policy workshop seminar events, please contact: Nadia Gulezko at n.gulezko@utoronto.ca ;
http://www.law.utoronto.ca/visitors_content.asp?itemPath=5/7/0/0/0&contentId=951

Other useful tax and law related conference websites include the International Bar Association:

http://www.ibanet.org/Conferences/conferences_home.aspx

IBFD Course calendar

<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>

Law Conferences Worldwide <http://www.conferencealerts.com/law.ht>

New South Wales Bar Association

http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php

Law Council of Australia <http://www.lawcouncil.asn.au/conferences/events-and-conferences.cfm>

LexisNexis Professional Development Calendar of events

<http://www.lexisnexis.com.au/aus/conferences/calendar/default.asp>

See also the *inTax* Seminars Directory, published in *inTax Magazine*.

Practising Law Institute <http://www.pli.edu/>

New York County Lawyers Association <http://www.nycla.org>

American Bar Association <http://w3.abanet.org/home.cfm>

New York Bar Association <http://www.nysba.org/>

Hieros Gamos Worldwide Law Events Calendar <http://www.hg.org/calendar.html>

For social sciences and humanities conferences, meetings etc, see Mind: The Meetings Index

<http://www.interdok.com/mind> See also the magazine *Australian Conference & Exhibition Diary*, Vamosi Information Publication.

13 Recent publications

Bold indicates ATTA members. Readers are encouraged to notify the Editor of recently written publications for notification, in these pages. Please note some of the overseas publications listed may not yet be available locally.

Local

Anamourlis, Tony "ATO needs to clarify foreign income amnesty", *Australian Financial Review*, 13 April 2010, p 63

Anamourlis, Tony "Foreign CGT cares", *Australian Financial Review* 29 April 2010, p 60

Anamourlis, Tony 'Joint international tax shelter information centre and the relevance of tax information exchange agreements', *INTHEBLACK*, March 2010, pp 52-53

Anamourlis, Tony and Nethercott, Les 'Tax information exchange agreements', Technical focus, *Charter*, March 2010, pp 59-60

Anamourlis, Tony and Nethercott, Les 'THE TIEA: coming to a tax haven near you' (2010) 84(5) *Law Institute Journal* 44-47

Australian Conference of Economists 2009 papers
<https://editorialexpress.com/conference/ACE09/program/ACE09.html>

Australian guide to legal citation, 3rd ed, Melbourne University Law Review, 2010
<http://mulr.law.unimelb.edu.au/go/aglc>

(2010) 39 (2) *Australian Tax Review*

Editorial - Stronger, fairer simpler? But not yet

A finding that a taxpayer carries on a business: What is required, related issues and what are the tax consequences? – Justice Richard Edmonds

Strangers in a strange land: The taxation of services in a global economy – Catherine Brown
protection from tax discrimination?

The consequences of the German DTA for inbound investment – Chris Colley

Australia's future tax system, (Henry review) includes the Final report and earlier consultation papers http://taxreview.treasury.gov.au/content/Content.aspx?doc=html/pubs_reports.htm

CCH and ATTA Doctoral Series – Special Offer for ATTA Members. The inaugural CCH and ATTA Doctoral Series, <i>The politics of retirement savings taxation: a Trans-Tasman comparison</i> by Lisa Marriott was launched at the ATTA Conference in January 2010. As a special offer to ATTA members, instead of the normal price of \$120, there is a discounted price of \$80 available. Quote ATTA10 (Valid until 31/12/2010) www.cch.com.au/books2010

Helyar, Susan 'Rudd tax act leaves vulnerable Australians hanging' 3 May 2010
<http://www.eurekastreet.com.au/article.aspx?aeid=21018>

Morris, Vivienne "Trojan Horse", the amnesty declared by the Authority", *Neos Kosmos* Greek Newspaper, Thursday 22 April 2010, p7. (Quoted **Michael D'Ascenzo** and **Tony Anamourlis** and it is written in the Greek language but will be translated in English in due course.).

'Overhauling Australia's tax system: a view from the inside', 2 May 2010. An interview between Prof John Piggott with Julian Lorkin of Knowledge@Australian School of Business, <http://knowledge.asb.unsw.edu.au/article.cfm;jsessionid=f03038c357bbf781a16845c7636918177941?articleid=1125>

(2009) 19 (1) *Revenue Law Journal*

An investigation into Australian personal tax evaders- their attitudes towards compliance and the penalties for non-compliance - **Ken Devos**

Being caught up by the past: the enforcement of foreign revenue debts - **Michael Dirkis**

General anti-avoidance rules and double tax agreements: a New Zealand perspective -

Craig Elliffe and **John Prebble**

'Changing CGT small business concessions - for better or worse?' - **John Tretola**

The arm's length principle and the CCCTB: Solutions to transfer pricing issues for individual countries and the European Union? Nerissa Haskic

Editorials

Australian tax rewrite - Brian J Arnold

A carbon tax – onwards - Jim Corkery

Saulwick, Jacob 'Balancing act between tax theory and reality' *Sydney Morning Herald*
Business Day 19 April 2010 pp 8-9

(2010) 13 (4) *Tax Specialist*

Transfer pricing in China: Practical guidance - Shi Zhiqun and Matthew McKee

Thin capitalisation and the impairment of assets - **Les Nethercott**

Why simple GST treatment of real property is important - **Christine Peacock**

The revised draft of Article 7 Business Profits – on second thoughts... - Neil Pereira

The New Australia-New Zealand DTA - Brendan Brown and Ken Lord

Shariah compliant financing in Australia - Peter Norman and John Challoner

(2010) 44/8 *Taxation in Australia*

Transfer pricing: Can the Commissioner make up his own rules? Don Pearson

GST uncertainties for sales of reversionary interests - Matthew Cridland

Amendments to Division 7A - Paul L Dowd

Unpaid present entitlements – a new approach to taxing trust distributions - Ken Schurgott

(2010) 44/9 *Taxation in Australia*

The Briginshaw standard in tax litigation: A substantive law taxpayer protection? Mathew J Leighton-Daly

SMSF Guide 2010: Exclusive book extract - Jemma Sanderson

Reform not innovation: The future of R&D in Australia - Amanda Hocking and Vargha Zare

Taxation of cross-border employee shares and rights: New traps for the unwary - Paul Baillie and Rob Basker

Toohey, Brian 'Disregarding Henry' *Inside Story* 6 May 2010

<http://inside.org.au/disregarding-henry>

Overseas

Caron, Paul L; Kowal, Jennifer M & Pratt, Katherine 'Pursuing a tax LLM degree: Why and when?' *U of Cincinnati Public Law Research Paper* No. 10-11; *Loyola-LA Legal Studies Paper* No. 2010-9; 24 March 2010

<http://hq.ssrn.com/Journals/RedirectClick.cfm?url=http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1577966&partid=935987&did=69377&eid=92353309> Free Download
http://hq.ssrn.com/Journals/Images/free_pdf.gif

European Taxation Number 5 - 2010

Significant Amendments to the France–United States Tax Treaty - Bruno Gouthière

The Relationship between Preservative Tax Assessments and Netherlands Tax Treaties: Not Always Pacta Sunt Servanda? Frank PG Pötgens

Ownership under OECD Rules: Transfer Pricing and Beyond - Marc Kanter, Joris Reijnierse and Hugo Vollebregt

Belgium/Luxembourg/Spain/Switzerland/United Kingdom - Tax-Driven Relocation of High Net Worth Individuals: Where to Run to? Anton van Zantbeek

The Compatibility of the German Taxation of Foreign Private Foundations with EU Law - Gerhard Kraft and Kay Alexander Schulz

Portuguese Taxation of Inward Expatriates and Pensioners: A Sunny Welcome - Tiago Cassiano Neves

REITs in Spain: SOCIMIs, a Second Generation of REITs? Roberto Bernales

Yan, Xu 'No taxation without representation: China's taxation history and its political-legal transitions' (2009) 39 *Hong Kong Law Journal* 515-40

14 ATTA members in the media

Over the years many members of ATTA have been quoted in media. This item will exist primarily from input by members. Please forward your items to the editor and New Zealand contributions particularly welcome.

Anamourlis, Tony

Vivienne Morris, "Trojan Horse", the amnesty declared by the Authority, Neos Kosmos Greek Newspaper, Thursday 22 April 2010, p7. (it is written in the Greek language but will be translated in English in due course.).

<http://www.neoskosmos.com/news/el/node/7421?page=3>

S. Hatzimanoli "Australia-Questions for Greeks in Australia have income in Greece", omogeneia.ana-mpa.gr. <http://omogeneia.ana-mpa.gr/press.php?id=9836>

Australian Taxation Office "resting" with income expatriates in Greece, Greek Australia Reporter, 28 April 2010 from St. Papapostolou. <http://au.greekreporter.gr/?p=1317>

Questions of Greeks in Australia have income in Greece, ANAstock.gr, Monday 3 May 2010. <http://stock.ana-mpa.gr/articleview1.php?id=26979>

Evonne Barry, "Residential power bills to soar", *Herald Sun*, Tuesday May 4, 2010, p.6

<http://www.heraldsun.com.au/news/national/residential-power-bills-to-soar/story-e6frf716-1225861794482>

Karlis Salna "Abbott meets mining bosses, rejects tax", 7 News, Yahoo.com, Wednesday 5 May 2010. <http://au.news.yahoo.com/a/-/newshome/7166850/abbott-meets-mining-bosses-rejects-tax/> (Media interview, and comments made on Channel 7 news on the proposed 40% mining tax and the impact it will have with respect household bills such as power and gas. The Neil Mitchell talk back radio show, 3AW, Melbourne, Mornings: 06 May 2010 10:54AM, Compere: Neil Mitchell: Mitchell says he has received 'flak' today for suggesting the Government's 40% mining tax was going to affect super funds, however it appears it already has.

Cooper, Gordon

cpe.tv/cle.tv David Smith hosts a panel including Gordon Cooper (WHK Horwarth) and Paul Gerrard from CPE.TV that reviews the Federal Budget 2010. To find out more contact your CCH sales manager or CCH on 1300 300 224.

Dirkis, Michael

Federal Budget review on Adam Spencer, ABC Radio 702, 12 May 2010 about 6:40am

Fong, Colin

<http://digitaledition-innerwest.innerwestcourier.com.au/default.aspx?iid=35761> and then page 3. Something taxing of a different kind.

Krever, Rick

Discussion on 'Company tax reform' on 3CR's Monday Breakfast Show, 15 March 2010

Discussion on "The Henry Review" on ABC Radio National's The National Interest, 7 May 2010

Mckenzie, Gordon 'Super review moves to ban exotic assets' ABC 7pm TV News NSW 30 April 2010, <http://www.abc.net.au/news/video/2010/04/30/2887540.htm>

Pape, Bryan "It is a fantastic effort for a young woman. There was a lot of risk with this trip and its nice to see her sail home." *Sun Herald* 16 May 2010 p 14. This had spectators' views of round the world solo sailor Jessica Watson.

15 Quotable quotes

"Rudd then delivered a strong address on the value of giving and praised the charity. "If you haven't given a buck yet, we'll track you down," he said. "I control ASIO and the other half of me controls the tax department, so either way you're in trouble.""

Source: 'Stay in touch ... With chasing a buck for charity' *Sydney Morning Herald* The Diary 16 April 2010 p 20

“Glover: 138 recommendations from the Henry Tax Review; you've implemented just four of them. Mr Abbott says, he had quite a good phrase, he says, 'This is a Government which is absolutely allergic to anything which requires courage'.”

Source: 'Interview with Richard Glover ABC 702, Sydney Monday, 3 May 2010' Chris Bowen, Minister for Financial Services, Superannuation and Corporate Law; Minister for Human Services
<http://ministers.treasury.gov.au/DisplayDocs.aspx?doc=transcripts/2010/046.htm&pageID=004&min=ceba&Year=&DocType>

“Hadley had taken one look at the photos of Ken Henry, and like many others wondered if he was cranky because more of his ideas weren't picked up. But Swan wasn't having it. "I spend an enormous amount of time with Ken Henry and that is his normal demeanour," the Treasurer explained. Hadley: "What, he always looks cranky?" Swan: "No, I don't think he looks cranky.”

Source: Maiden, Samantha 'Swan gives shock jock the bird' *The Australian* 4 May 2010 p 5

"Unbiased and systematically collected data on the tax system, based on widely accepted methodology and appropriate for tax policy purposes, are rare and often not publicly available.

Because such information is a public good - that is, the producers of it can't stop it being used by people who haven't paid for it - and even though society would benefit through improved tax policy based on it, the incentive for individuals or businesses to produce it is weak.

In any case, the capacity of non-government players to generate such information is limited because much of the data needed for the analysis is held by government.

All this says it's primarily governments' responsibility to generate - and make public - the needed information.

Henry adds that we would benefit from a system-wide study of taxpayers' compliance costs to monitor, on a continuous basis, the costs of complexity.

"Well-designed system-wide surveys are expensive," Henry says, "but they would provide valuable information on where simplification would yield the greatest returns".

Source: Gittins, Ross 'Henry's plan is for taxes based on hard evidence' *Sydney Morning Herald Business Day* 10 May 2010 pp8-9, at 9 <http://www.smh.com.au/business/henrys-plan-is-for-taxes-based-on-hard-evidence-20100509-ulqb.html>

'**Attitude to money** It's only a derivative but it should be shared around. That's why I'm so critical of financial slackers like the late Kerry Packer, who boasted of how low (almost negligible) his tax bill was. Cheapskate.'

Source: Profile Gerard Noonan, *Sydney Morning Herald Money* 5 May 2010 pp 2-3, at 3 <http://www.smh.com.au/news/business/money/superannuation/profile-gerard-noonan/2010/05/04/1272738528257.html>

“The Rudd government's difficulty in selling its new mining tax is partly the fault of its salesmen. But it is also a comment on the times.

The tax is officially a two-week wonder, an issue that holds media attention long enough to compete with Tiger Woods's silicon harem.

...

Within Treasury, the RSPT is known as the "Aretha Franklin tax". Music aficionados quickly point out that R.E.S.P.E.C.T wasn't written by her but Otis Redding.

That's not a bad frame for considering the new mining tax, and why the argument between Labor and industry is stuck in a rhetorical groove.

The Rudd government has done an Aretha; it has taken the Henry tax review's first principle reform and tarted it up for the pop charts. The RSPT is as recommended. There is a redistribution of income, from successful miners to marginal miners, and from mining more generally to the rest of the community.

Where the Rudd government changed the tune was in the redistribution to the rest of the community. Ken Henry's tax review wanted the RSPT to pay for a 5c reduction in the company tax rate. Labor gave 2c to the company tax rate - roughly \$4 billion of the \$10bn a year in revenue from the RSPT - and deployed the balance for superannuation and infrastructure. The successful miners are raging because they, like the rest of the nation, had been led to believe they could get something for nothing from both Coalition and Labor governments.”

Megalogenis, George ‘Aretha tax pitched at the soul of reform’ *The Australian* 15-16 May 2010 p 12 <http://www.theaustralian.com.au/news/opinion/aretha-tax-pitched-at-the-soul-of-reform/story-e6frg6zo-1225866993350>

“Journalist: Minister, specifically on Tony Abbott's comments last night, we've all said things in the heat of the moment that perhaps we didn't mean. Are you saying you've never had them?”

Bowen: Well, Tony Abbott's credibility is the issue here. He has said consistently a range of things which he has then very quickly walked away from; whether it be that the Coalition would not introduce new taxes and within a matter of weeks announcing a very significant new tax on corporate Australia; whether it's saying that paid parental leave would be introduced over his dead body and then becoming the champion of it; arguing for an ETS one day and against it the next.

And Kerry O'Brien was very legitimately, last night, asking Tony Abbott to explain those contradictions, and the best he could do is to say, 'Well, things I say in the heat of the moment aren't the gospel truth'. Well, do we now need to ask every time he says something, 'Is that something you're saying in the heat of the moment or is that the gospel truth?' Are the Australian people entitled to take him at his word or not? That is the question that he has opened up last night in what was one of the most extraordinary interviews in living memory in Australian politics, where he effectively conceded that things he says which aren't part of a scripted media event, which are not checked by the Liberal Party spin doctors, aren't necessarily correct.

Journalist: But isn't he just admitting something that perhaps all politicians do? It may not have been savvy, but your Government itself has been guilty of several backflips, on the ETS, for example.

Bowen: I don't accept that characterisation. Where we have not been able to deliver on something that we set out to deliver on, we've been upfront about that. The Prime Minister and other Ministers have made it clear that we stand by our intentions, but we accept that we haven't been able to deliver on some things. We accept that, we understand that, and we understand that's frustrated and disappointed some people.

But it's completely different – setting out a plan and not being able to see it through, partly because the Senate has blocked you – the difference between that and saying one thing and then meaning another, and doing something completely different a matter of weeks later, is black and white.”

Source: Bowen, Chris Minister for Financial Services, Superannuation and Corporate Law and Minister for Human Services, Doorstop interview, Sydney, Tuesday, 18 May 2010
<http://ministers.treasury.gov.au/DisplayDocs.aspx?doc=transcripts/2010/062.htm&pageID=004&min=ceba&Year=&DocType>

ATTA News June 2010

<http://www.atax.unsw.edu.au/atta/newsletter.htm>

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c.fong@unsw.edu.au

ATTA website <http://www.atax.unsw.edu.au/atta>

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1 Presidential column

I am pleased to take a break from my first allocation of exam marking to write this month's column. I am sure everyone is now immersed in marking exams and finalising assessments for their students. Also, I am sure many are following the fortunes of the Socceroos and the All Whites at the World Cup and losing much sleep in the process!

Planning for the ATTA conference continues and the team is doing a lot of great work behind the scenes. The latest information relating to the ATTA conference appears elsewhere in the Newsletter, so I will sign off for this month with my usual reminders.

CCH and ATTA Doctoral series

Please see the separate notes in this Newsletter relating to submissions for the 2010 series (due by 31 July 2010) as well as the special discount arrangements for ATTA members who wish to purchase the first publication in this series (\$80 rather than the normal price of \$120).

Nominations for the ATTA Hill Medal

Please send any nominations for the 2010 Hill ATTA Medal to me (Dale.Pinto@cbs.curtin.edu.au) by 30 June 2010. Please include a paragraph in support of the application. All nominations and supporting statements will be considered by the Executive following the deadline. Full details regarding this award can be found in the February Newsletter.

All the best.

Professor Dale Pinto
President
Dale.Pinto@cbs.curtin.edu.au

2 ATTA 2011 Conference

2011 ATTA Conference Update

With only seven months until the 2011 ATTA Conference there have been a number of additions to the conference website.

Call for Papers and Doctoral Presentations

The call for papers was included in last month's edition of the ATTA News. For those who missed it please go to <http://www.atta.law.unimelb.edu.au/go/call-for-papers> See also the 'critical dates' heading below.

Conference Registration

The Committee have decided that the 'early bird' registration fee for the entire conference will be \$390.00. The early bird cut off date is 10 December 2010. Thereafter registration for the entire conference will cost \$440.00.

Social Program

The social events have been confirmed. As a result of the efforts of Justice Tony Pagone (for which we are grateful), the Cocktail function on the first evening will be held in the library of the Supreme Court of Victoria. This is a truly stunning venue, as it is housed in a beautiful example of Victorian architecture: Supreme Court Building.

Further, if proof be needed that Melbourne is more than a one venue wonder, the Conference Dinner will be held overlooking Port Phillip Bay. For images of the dinner venue go to: Harbour Room - Royal Melbourne Yacht Squadron.

Confirmed Speakers

Our distinguished keynote speakers (Keynote speaker information) will, we are sure, provide insights from a range of perspectives and stimulate considerable discussion.

Commissioner Michael D'Ascenzo has signalled the fact that he would like his presentation to be an interactive discussion regarding significant aspects of tax administration. There will be more on this in the near future.

Travel Plans

For those considering the possibility of enjoying Victoria either side of the conference, ideas for things to do and places to visit can be found at Melbourne Information and Tourist Information about Victoria.

Accommodation

It has been a refrain in our earlier notes, but please ensure that you have made arrangements for accommodation well in advance of the conference. For information regarding our special rates for university residence and other accommodation, go to our conference website.

Critical Dates

16 July 2010	Final date for submission of abstract of paper for postgraduate students intending to present at the postgraduate student session. Acceptance will be notified by the end of July, 2010.
24 September	Final date for submission of abstract of paper for those intending to

2010	present at a session other than the postgraduate student session. Acceptance will be notified by the end of October.
Friday 10 December 2010	Final date for Registration at 'early-bird' rate (A\$390). Thereafter, registration will be A\$440.
Friday 10 December 2010	Final date for submission of written conference paper to be eligible for conference paper prize(s) in the 'Best paper' and 'Best paper upon the subject of tax teaching' categories.
Wednesday 5th January 2011	Final date for submission of written conference papers for inclusion in full conference papers made available to conference attendees.

Queries?

Should you have any queries regarding the academic programme, please contact Mark Burton (email: maburton@unimelb.edu.au ; telephone: +61 3 9035 4239). For inquiries concerning conference administration please contact: Ms Tessa Dermody (tdermody@unimelb.edu.au ; telephone: +61 3 8344 8924, fax: +61 3 9349 4623).

We look forward to warmly welcoming you to the conference in January,

Your 2011 Conference Organising Committee

3 The CCH ATTA Doctoral Series call for expressions of interest

Expressions of interest are called for doctoral submissions to be considered for the second issue of The CCH ATTA Doctoral Series.

Applicants need to follow the guidelines listed below which have been agreed to by the Doctoral Series Editorial Board (DSEB), consisting of:

- Jonathan Mendel – Publisher/Sponsor representative
- Professor Chris Evans – ATTA representative
- Professor Rick Krever – ATTA representative
- Professor Dale Pinto – ATTA representative

1. To be eligible for submission for possible publication in The CCH ATTA Doctoral Series, a doctoral thesis must be at least at the stage of having been approved for award of the degree, but need not be awarded at the time of submission.

2. Submissions must be made to the DSEB by the relevant cut-off date for a year to be considered for possible publication in the series in that year. For 2010, the cut-off date is 31 July 2010.

3. Theses from any period will be considered by the DSEB for possible publication in the series. However, the currency, relevance and topical interest of the thesis will be among the considerations taken into account by the DSEB in selecting a thesis for possible publication.

4. If a thesis which is submitted by an author needs to be updated/edited in the view of the DSEB then the author undertakes to carry out any updates/edits to the satisfaction of the DSEB within time frames which the DSEB specifies.

5. Submissions relating to all areas of taxation with particular relevance to Australia and/or New Zealand are welcome.

6. Doctoral submissions may include submitted PhD or SJD theses.
7. The DSEB may decide not to publish any submissions received in a particular year.
8. The decisions of the DSEB are final and no correspondence will be entered into.

Please send submissions on or before the 2010 cut-off date of 31 July 2010 to Professor Dale Pinto (Dale.Pinto@cbs.curtin.edu.au), including a brief statement on the status of the award (whether awarded or approved), details of the supervisors of the degree, and copies of the examiners' formal reports on the thesis.

4 Arrivals, departures and honours

Lisa Marriott, formerly with the Victoria University of Wellington, moved to the University of Canterbury, Christchurch as Senior Lecturer on 14 June 2010.

Hugh Zillmann recently took over the position of Course Co-ordinator in the subject Australian Tax Law at CQ University Australia (formerly known as Central Queensland University). This subject is the post-graduate equivalent of that co-ordinated by his colleague, Ms Jenny Butler. Prior to taking on this appointment, Hugh was in private legal practice as a barrister for approximately twenty-seven years. His area of interest is revenue law, with a special focus on compliance issues and appeal/objection processes in Australia and overseas.

5 Doctoral news

Graham Hill IFA Research Prize

See item 9 Prizes and Scholarships

6 New Zealand developments

The New Zealand Budget

On 20th May 2010, Bill English (the NZ Minister for Finance) handed down the 2010 Budget. Prior to the budget, the Tax Working Group had raised a number of issues in relation to sustainability of the New Zealand tax system, and an over reliance on taxes that are harmful to growth. The Budget was intended to address some of these issues.

There were few surprises in the budget, with most of the key changes widely discussed in the media for some months prior to the announcement. However, in some cases, while the form of the changes was expected, the detail of the changes was unknown. Of interest from a tax perspective are:

- GST will increase from 12.5% to 15% on 1 October 2010. Income support will increase by approximately 2% to compensate for the GST increase (e.g. New Zealand Superannuation, all main benefits, student allowances and family tax credits).
- The company tax rate will reduce from 30% to 28% from the 2011/12 tax year.
- Personal income tax rates will also reduce from 1 October 2010. The lowest rate (on income up to NZ\$14,000) reduces from 12.5% to 10.5%; the rate on income NZ\$14,001 to

NZ\$48,000 reduces from 21% to 17.5%; the rate on income NZ\$48,001 to NZ\$70,000 reduces from 33% to 30%; and the top personal income tax rate (on income above NZ\$70,001) decreases from 38% to 33%.

- The top tax rate for many portfolio investment entities will reduce from 30% to 28%. In addition, the tax rate for life insurance policy holders, unit trusts and superannuation funds will reduce by the same amount.
- Secondary and withholding tax rates will also reduce.

Of interest to many New Zealanders, were the proposed changes in relation to investment property. The Tax Working Group had raised this investment vehicle as an area for possible attention, and a number of potential tax changes had been raised. However, only two changes were implemented – although both likely to have considerable tax impact. The first was limiting the ability to claim depreciation on investment property: from 2011/12 depreciation deductions will no longer be allowed on buildings with an estimated useful life over 50 years. The second was changes to the loss attributing qualifying company and qualifying company regimes: from 1 April 2011 rules will be tightened to prevent deduction of losses at the marginal personal tax rate while taxing profits at the lower company tax rate.

The press release accompanying the budget claims “it is clear that low and middle income earners have been the big winners”. However, it is difficult to see how high-income earners (gaining the largest tax reduction on income above \$70,000) and reductions in tax on savings vehicles are not the greatest beneficiaries of these changes.

Lisa Marriott

Government consults on simplifying tax system

The Government is seeking public feedback on proposed changes to simplify the tax system and make it easier for people to manage their tax affairs, Finance Minister Bill English and Revenue Minister Peter Dunne said today.

The discussion document Making Tax Easier and an accompanying online forum include ways of simplifying PAYE and income tax returns for individuals and employers, Mr English says.

“Budget 2010 introduced a major rebalancing of the tax system away from consumption towards saving and investment that will better support New Zealand’s long-term economic growth.

“The Government is now looking to reform the way our tax system is administered to make it easier and more certain for taxpayers to manage their tax obligations.

The proposed changes also set out how people could self-manage most of their tax and social assistance entitlements such as Working for Families, using their own secure area on Inland Revenue’s website, Mr Dunne says.

“This would be done much like internet banking, making the whole process easier, faster and more certain for taxpayers,” he says.

“At the same time, the Government wants to ensure that the tax administration system operates efficiently and delivers value for money.

“The online consultation forum proposes several ways this might be achieved. The main idea is to shift Inland Revenue’s current emphasis away from paper-based systems towards greater use of customer-focused online technologies.

“To further simplify and reduce the number of interactions that individuals must have with Inland Revenue, a new approach is being proposed, which for some people would mean PAYE would be treated as a final tax.

“More timely and correct information would mean that tax is deducted at the right tax code each pay-day, so there would be a reduced need for an end-of-year square-up,” Mr Dunne says.

“This would give people greater confidence that the amount of tax they pay throughout the year is correct, with no unexpected tax bills arising at the end of the year.”

For businesses, including employers and the not-for-profit sector, PAYE tasks such as filing an employer monthly schedule could be managed by software that automatically communicates with Inland Revenue.

“Such a move towards electronic technologies would require all businesses to eventually move to electronic filing, Mr English says. “The Government wants to hear from employers and businesses on these proposals.”

Similarly, the Government wants to hear from the software development industry on how strategic partnerships might be developed to create the tools to help employers move to an electronic environment.

The closing date for comment on the proposals is 23 July 2010.

Have your say on the online forum at www.ird.govt.nz/makingtaxeasier or read the full discussion document at www.taxpolicy.ird.govt.nz

Media contacts:

Mark Stewart: 021 243 6985

Grant Fleming: 021 277 9869

Hon Bill English, Minister of Finance & Hon Peter Dunne, Minister of Revenue, Media Statement, 9 June 2010

7 Book reviews

Fisher, Rodney & Hodgson, Helen *Tax questions and answers 2010*, Pyrmont, NSW, Thomson Reuters, 2010

One of the challenges facing students studying taxation, particularly if they are new to the area, is applying what they have learnt to factual scenarios. A student may have a general understanding of a topic, but when it comes to answering an assignment or exam question, don't know where to begin. This is when *Tax Question and Answers 2010* can come in handy. Written by Rodney Fisher and Helen Hodgson, the book is divided into two parts – Part 1 containing questions, and Part 2 containing answers.

Overall, the book contains over 500 questions across 17 chapters (with each chapter dealing with a specific topic). However, only selections of questions have answers provided. (Further answers are available to lecturers through the Thomson Reuters website).

The questions range in depth – from quite brief and specific (for example, whether one specific amount is deductible), to case studies in Chapter 17 which cover a wide range of topics.

The case studies chapter is particularly useful for students to use as revision questions at the end of their course. However, I have found that some of these case studies touch on issues that may not have been covered in an introductory undergraduate tax course.

As an assigned text, this book is useful for setting tutorial problems, and has certainly saved me headaches in trying to think of new questions each week – particularly if you want some further questions to highlight key points.

If not used as an assigned text, the book is certainly useful to recommend to students, particularly those who want further opportunities to tackle problems.

Kathrin Bain

8 Play it again Andrew

In the *Australian Financial Review* 21 May 2010 in the Rear Window column was an item which looked very familiar. It featured a story about Andrew Colrain serenading the Tax Commissioner, Michael D'Ascenzo with a song, ATTA conference 2008 attendees and *ATTA News* readers would be familiar with. It first appeared in *ATTA News* February 2008 http://www.atax.unsw.edu.au/atta/newsletters/2008/2008-02_ATTA_News.pdf The song is abbreviated in the AFR and above the story is a cartoon, with ATO commissioner of taxation – Michael D'Ascenzo: “Some accountant just performed a song from an opera for me ...” Reply: “Let me guess, something from Madame Butterfly about tax that never returns? ...”

9 Prizes and Scholarships

Graham Hill IFA Research Prize

Applications invited for GRAHAM HILL IFA RESEARCH PRIZE

Fully paid participation in IFA Congress and Poster Program in Paris, 11-16 September, 2011

International Fiscal Association (Australian Branch) and Australasian Tax Teachers Association

Justice Graham Hill, who was the patron of ATTA and the president of the 2003 International Fiscal Association (IFA) Congress in Sydney and a leading figure in tax in Australia for more than 30 years, died in August 2005. The Australian IFA branch in association with ATTA has established a prize in his memory known as the Graham Hill IFA Research Prize.

Applications for the Prize are invited from current doctoral students working in international or comparative taxation in Australia. Members of ATTA supervising eligible doctoral students are requested to bring the prize to the attention of their students. If you are a member of ATTA and have your own thesis in progress, you are also encouraged to apply.

The Prize

The Australian IFA branch will pay for one Australian doctoral student to attend an IFA Congress once every two years as part of the Poster program. This involves preparing posters explaining the subject of the thesis and discussing the thesis with interested participants in the Congress.

The prize will next be offered in relation to the annual IFA Congress in Paris 11-16 September, 2011.

The payment includes an advance purchase economy airfare and per diem to cover budget hotel for six nights and other incidental expenses. The prize will be paid as a cash sum in advance, not against receipts. The winner participating in the poster program will not need to pay the registration fee for the Congress but will be given complimentary registration by IFA (which is the standard arrangement for the poster program).

The winner must provide a brief report to the IFA Australian Branch and ATTA within one month of the end of the conference about their experience in attending the conference.

The winner of the prize for 2007 was Ms Kathryn James of Monash University Law School and for 2009 Fiona Martin of Atax, UNSW.

Application process

All doctoral students enrolled at Australian universities working in subjects that have an international or comparative tax dimension are eligible. Applicants will have made progress on their thesis at least to the point that they have a detailed thesis proposal and have written at least one full chapter.

Applications should be sent to Professor Dale Pinto of Curtin University of Technology, email Dale.Pinto@cbs.curtin.edu.au The initial application should be a single Word document and need only include the following information:

Name
Contact details, including email
Current title and abstract of thesis
Current state and projected timeline for completion of thesis
Brief indication of the international or comparative element of the thesis (this will often be evident from the title or abstract but needs to be clear to be eligible to apply)

Applications are due by 31 October 2010.

After an initial vetting of the applications by the judging panel, eligible students will be contacted by ATTA and asked to submit a sample of one or more thesis chapters and a report from the thesis supervisor(s). The prize is not dependent on completion of the thesis. Indeed one of the general purposes of the poster program is to obtain input into the finalisation of the thesis from the international group of tax scholars and professionals who attend IFA (usually in excess of 1,000 registrants).

ATTA will appoint a panel of judges in due course.

The winner of the prize will be announced at the Annual ATTA conference in January 2011, to be held in Melbourne. This allows time for the winner to prepare for the Poster Program at the IFA Congress.

10 Vacancies

Lecturer/Senior Lecturer, Australian School of Business at UNSW, School of Business Law and Taxation REF. 7265NET

The Australian School of Business is Australia's leading business school with a reputation built on outstanding staff, students and alumni who have a cultural diversity which ensures and international focus. The Australian School of Business offers a complete range of business degree programs at undergraduate, postgraduate coursework levels in addition its higher research degree programs.

The School of Business Law and Taxation is seeking to appoint a scholar with a proven research record and/or with exceptional research potential. The successful applicants will also be expected to demonstrate excellent communication and administrative skills that will equip them for teaching and service in the School. A demonstrated ability to obtain competitive research grants or the potential to obtain competitive research grants will be highly desirable. Successful applicants will hold a Master's Degree in law or taxation with a significant research component and must have either commenced or be prepared to commence a Ph D in law or taxation and an expertise in Taxation Law.

The position is available either Lecturer to Senior Lecturer. The Australian School of Business reserves the right to determine the levels at which the available position will be filled.

The salary range for Lecturer from 9 July 2010 will be A\$80,028 - A\$94,344 per year (plus up to 17% employer superannuation, plus leave loading). The salary range for Senior Lecturer is A\$97,203 - A\$111,519 per year (plus up to 17% employer superannuation, plus leave loading). A salary supplement may be negotiated with the successful applicant.

Women and EEO groups are encouraged to apply. The University reserves the right to fill any position by invitation or not fill a particular position.

Having read all documentation it is highly recommended that you call Professor John Taylor (Head of School) on 93853292 or e-mail c.taylor@unsw.edu.au or Bill Butcher (Associate Head of School) on 93853253 or e-mail b.butcher@unsw.edu.au to discuss the opportunities that may be available to you.

Applicants should systematically address the selection criteria in their application.

Applications close: 24 June 2010

11 Tax, accounting, economics and law related meetings

Local

The 23rd Annual Conference of the Australasian Tax Teachers Association Conference 2011, co-hosted by the Melbourne Law School and the Monash University Taxation Law and Policy Research Institute, will be held at the Melbourne Law School over 19-21 January

2011. The Conference theme will be "Tax - it's more than numbers". The conference website is: <http://www.atta.law.unimelb.edu.au>

Parsons Tax Seminar and Book Launch: Resources Super Profits Tax 24 June 2010

The Government's proposed resource super profits tax ("RSPT") has generated considerable public debate concerning the appropriate taxation of the mining sector. While the RSPT has received extensive media coverage, much of this has been at a political level with the technical design of the tax receiving less public analysis. The tax is complex and differing from the existing petroleum rent resources tax. The purpose of this seminar is to examine the technical design of the RSPT in both a local and global context.

Speakers:

Jason MacDonald, Treasury, will explain the policy and design of the RSPT.

Philip Daniel, International Monetary Fund, will look at the RSPT proposal in the context of global reforms of mining taxation.

Associate Professor Russell Ross, University of Sydney, and Amrit McIntyre, Baker & McKenzie, will act as commentators.

Chair: Professor Lee Burns, University of Sydney

At the conclusion of the seminar, there will be a book launch of Daniel, Keen & McPherson (eds), *The taxation of petroleum and minerals, principles, problems and practice* (Routledge).

Time: 6.00-7.30pm (registration 5.45pm); Location: Level 2 (Foyer), Sydney Law School, New Law Building (F10), Eastern Avenue, University of Sydney; Cost: Free

Contact: Centre Administrator Phone: (02) 9351 0282 Email: law.parsons@sydney.edu.au

Taxation Institute of Australia <http://www.taxinstitute.com.au> lists many of the TIA conferences, conventions, seminars, breakfast clubs.

For further enquiries, contact Jessi Guy (02) 8223 0043 or email

jessiguy@taxinstitute.com.au. Register online at <http://www.taxinstitute.com.au>

States Taxation Conference, Taxation Institute of Australia, Tenth Annual States' Taxation Conference, Thursday 29 – Friday 30 July 2010, Sofitel Hotel, Brisbane. Call the National Events team on 1300 733 842 for more details.

2010 National GST Intensive Conference, Taxation Institute of Australia, 9 - 10 September 2010, Four Seasons Hotel, Sydney. Call the National Events team on 1300 733 842 for more details.

University of Sydney Sydney Law School Distinguished Scholars Lecture Series:

Professor Michael Dirkis, 27 July 2010. The demise of international tax avoidance? The Internationalisation of Tax Law Policy and Administration in the 21st Century. Lectures presented as part of the Sydney Law School Distinguished Scholars Lecture Series 2010 are free, and pre-registration is not required. Time: 6.00-7.30pm. Location: Foyer (Level 2), Sydney Law School, New Law Building, Eastern Avenue, University of Sydney
Cost: FREE. Contact: Events Coordinator, Phone: (02) 9351 0259; Email: law.events@sydney.edu.au

Single Unit Enrolment Taxation Sydney Law School 2010 Participants in our Legal Professional Development (LPD) program are able to "audit" Postgraduate Units of Study, attending lectures and receiving copies of Lecture Notes. LPD students do not undertake examinations. Study by this method is for interest and information purposes only. Courses are offered by one of two methods, either attendance one night per week for 13 weeks commencing the week beginning Monday 27th July 2009 (Semester 2) or by "intensive" mode. Courses offered as intensive units are normally conducted over four or five days.

Location: The majority of courses are held at the Faculty of Law Building, Eastern Avenue, Camperdown Campus, University of Sydney. A small number of courses are conducted at the St James Campus Building, 173-175 Phillip Street, Sydney.

It is also possible to undertake courses which are conducted as part of the Sydney Law School in Europe program (Cambridge and London). For detailed advice please see:

<http://www.law.usyd.edu.au/fstudent/coursework/LLM/index.shtml>

Cost:

Sydney Law School: \$2,760 (GST free).

Sydney Law School in Europe: \$3,360 (GST free).

This registration fee includes all tuition and university materials. All registrations should be submitted a minimum of one (1) week prior to course commencement. Full payment is required for confirmation of registrations.

Time: Semester length courses are normally conducted from 6.00 pm - 8.00 pm. Semester length units will predominately be taught at the Old Law Building, Phillip St, St James Campus or other central Sydney locations.

Taxation Law Semester 2 2010

Australian Import/ Export Laws LAWS6870-2 Tuesday Evenings (6:00-8:00pm) Adj Prof Alan Bennett*

Capital Gains Tax LAWS6169-2 Wednesday Evenings (6:00-8:00pm) Prof Michael Dirkis
Carbon Trading, Derivatives & Taxation LAWS6956-54 Oct 8, 9 & 11, 12 (9:00am-5:00pm)
A/Prof Rosemary Lyster/ Ms Celeste Black/ Dr Tim Stephens

Chinese International Taxation LAWS6091-5 Aug 11-13 & 16, 17 (9:00am-3:30pm) Prof Jinyan Li*

Comparative Income Taxation LAWS6170-5 Aug 4-6 & 9, 10 (9:00am-3:30pm) Prof Tim Edgar*

Comparative Taxation of Financial Transactions LAWS6906-5 Aug 18-20 & 23, 24 (9:00am-3:30pm) Prof Tim Edgar*

Law of Asset Protection LAWS6953-5 Aug 5, 6 & 12, 13 (8:30-4:30) Dr David Chaikin*

Law Tax Administration LAWS6112-54 Sep 22-24 & 27, 28 (9:00am-3:30pm) Adj A/Prof Cynthia Coleman*

Principles of US Taxation LAWS6951-2 Wednesday Evenings (6:00-8:00pm) Mr Micah Burch

Public Policy LAWS6257-54 Sep 16, 17, 30 & Oct 1, 2 (9:15am- 5:00pm) Prof Patricia Apps

Stamp Duties LAWS6124-2 Tuesday Evenings (6:00-8:00pm) Mr Mark Richmond*/ Mr Richard Giannone/Mr Peter Green*

Tax of CFCs, FIFs, & Transferor Trusts LAWS6129-2 Thursday Evenings (6:00-8:00pm) Prof Michael Dirkis

Tax Treaties Special Issues LAWS6946-2 Monday Evenings (6:00-8:00pm) Prof Richard Vann

Taxation of Business & Investment Income B LAWS6841-54 Sep 29, 30 Oct 1, 5, 6 (9:00am-3:30pm) Prof Graeme Cooper

Taxation of Corporate Finance LAWS6125-54 Aug 25-27 & 30, 31 (9:00am-3:30pm) Prof Graeme Cooper

Taxation of Corporate Groups LAWS6244-5 Aug 11-13 & 16, 17 (9:00am-3:30pm) Prof Richard Vann

Taxation of Mergers & Acquisitions LAWS6841-54 Sep 29, 30 & 1, 5, 6 (9:00am-3:30pm) Prof Graeme Cooper

The Impact of Tax on Business Structures and Operations LAWS6825-2 Thursday Evenings (6:00-8:00pm) Ms Chloe Burnett

Transfer Pricing in International Taxation LAWS6123-54 Sep 15-17 & 20, 21 (9:00am-3:30pm) Ms Melissa Heath*

US International Taxation LAWS6171-2 Jul 28-30 & Aug 4, 5 (9:00am-3:30pm) Prof Stafford Smiley*

For further information please contact:

Christopher Pile, Single Unit Enrolment, Faculty of Law, Eastern Avenue, Camperdown Campus, The University of Sydney, NSW 2006

Phone: +61 2 9351 0351 Fax: +61 2 9351 0200, Email: law.singleunit@usyd.edu.au

Overseas

American Accounting Association Calls for paper website <http://aaahq.org/calls/default.cfm>

Canadian Tax Foundation Event schedule 2010 <http://www.ctf.ca/profDev/schedule1.asp>

Restitution of Overpaid Tax, Merton College Oxford 9-10 July 2010. It is the weekend before the Obligations V conference in St Anne's College Oxford, which you may be planning to attend. The recent decisions of the Court of Appeal in FII [2010] EWCA Civ 103 and Chalke [2010] EWCA Civ 313 demonstrate that many fundamental elements of the right to restitution recognised in *Woolwich v IRC* [1993] AC 70 (HL) still remain to be resolved, and the conference will seek to address some of those issues. Further particulars - including details of the programme, biographies of the contributors, abstracts of the papers, and booking information - can be found on the conference website: <http://overpaidtaxconference.com>

11th Global Conference on Environmental Taxation Issues (11th GCET)

“Using Environmental Taxation Strategies to Support Climate Change Resilience,”
Imperial Queen’s Park Hotel Bangkok, Thailand 3 – 5 November 2010 Website –
www.acc.msu.ac.th/gcet2010

Contacts: Dr. Julsuchada Sirisom julsuchada.s@acc.msu.ac.th; Dr. Larry Kreiser
l.kreiser@csuohio.edu

Conference Theme: “Using environmental taxation strategies to support climate change resilience”

Subthemes

- Using environmental taxation strategies to support climate change resilience
- Using other economic instruments to support climate change resilience
- Environmental taxation strategies and global competition

11th GCET Participants: The target audience for the 11th GCET includes delegates from around the world who are interested in the exchange of ideas, information, and research findings about environmental taxation issues and sustainable economic development including:

- Academic Scholars from universities worldwide in the fields of law, economics, taxation, accounting, political science, and environmental studies.
- Government Officials globally from Federal and provincial/state/territorial departments of finance, environment, and natural resources.
- International and Non-Governmental Organization Representatives
- Tax and Accounting Professionals, Executives, and Experts

Statement of Purpose: The 11th GCET provides an international, interdisciplinary forum to explore issues involved in designing and implementing environmental taxes.

The conference is not intended to advance any particular environmental agenda on an advocacy basis but rather to advance knowledge, understanding, and debate.

11th GCET Host: Mahasarakham University, Thailand

Supporting Partners

Cleveland State University, USA

Macquarie University, Australia

Vermont Law School, USA

Walsh University, USA

University of Pavia, Italy

Green Budget Germany, Germany

EU-China Tax Policy Forum on **Recent Trends in Tax Policy in Europe and China**

organized by the Institute for Austrian and International Tax Law, WU (Vienna University of Economics and Business); Peking University (PKU), the University of Hong Kong (HKU), and the Central University of Finance and Economics (CUFE). We thank Eurasia-Pacific

Uninet for their considerable financial contribution. The EU-China Tax Policy Forum will be held on July 6 and 7 at WU. Strongly increasing economic activities between members of the European Union and China as well as cross-border transactions with China beyond European borders call for a joint research project related thereto. The participating universities are going to identify differences and similarities in the tax policy in Europe and China and to find explanations for these differences. The number of participants is strongly limited in order to have lively and high level discussion. If you are interested to participate please register soon. The invitation and the application form can be found on our website www.wu.ac.at/taxlaw

International Fiscal Association (IFA), Austrian Branch; Institute for Austrian and International Tax Law, Vienna University of Economics and Business (WU); Research Institute for European and International Tax Law, Vienna; Akademie der Wirtschaftstrehänder, Vienna **9th International Tax Law Summer Conference** Rust (Burgenland) 11-15 July 2010. Detailed program of case study conference (and the application form, as well) on www.wu.ac.at/taxlaw. We would like to invite you to profit from our early-bird-discount and register soon. For further information please approach to b.ender@wt-akademie.at

The Impact of the OECD and the UNI Model Conventions on Bilateral Tax Treaties, Rust, Austria, 8-10 July 2010, organized by the Institute for Austrian and International Tax Law of WU (Vienna University of Economics and Business) with the friendly support of IFA (International Fiscal Association), Austrian Branch, and EURYL. 40 National Reports covering all crucial articles of the model conventions are being prepared and will be presented by means of short input statements in order to give way to a throughout discussion and analysis of the impact produced by both OECD and UN models on the bilateral tax treaties concluded by the different states. Particularly, this study will focus on determining to which extent and why bilateral treaties deviate from those models. In order to have lively and high level discussion, the number of participants is limited. The conference is open now for registration and we will be glad to receive your application. Please find the invitation and the application form on our website www.wu.ac.at/taxlaw.

The future of indirect taxation: recent trends in VAT and GST systems around the world – a global comparison, Rust, Austria, 9-11 September 2010, The Institute for Austrian and International Tax Law of WU (Vienna University of Economics and Business) together with the PricewaterhouseCoopers Global Network. There is a clear shift emerging, from direct to indirect taxes, as governments worldwide look for ways to raise revenues to finance their budgets. Consumption taxes such as Value Added Taxes (VAT) and Goods and Services Taxes (GST) are increasing in prominence, and now exist in over 150 countries, with other countries planning to introduce consumption tax regimes over the coming months and years. It is important for regulators and practitioners alike to develop their understanding of the various tax systems and how certain issues are solved under different regimes, in order to encourage international trade, allow legislators to learn from other consumption tax systems, and lay the groundwork for the removal of tax obstacles and related costs in global commerce. To this end, Professor Michael Lang, Head of the Institute for Austrian and International Tax Law of WU (Vienna University of Economics and Business), will join with Ine Lejeune, PwC Global Indirect Taxes Network Leader and other key stakeholders from international organisations, to present and compare the different consumption tax regimes, at an exclusive two day conference¹ from 10-11 September, which will begin with an introductory dinner on 9 September. The comparison of regimes will be based around the results of a comprehensive study by academics and practitioners. The programme will focus specifically around: Scope of Tax; Taxpayers and the role of Permanent Establishments; Taxable Transactions; Place of Taxation Rules; Exemptions, Taxable Amount and Tax Rates; Deductions; Tax Collection, Compliance, Refunds and Abuse; and Designing VAT Law. The aim is to compare approaches, the impact on

governments and taxpayers, to identify best practices that could be used elsewhere. Further information will be available at www.wu.ac.at/taxlaw.

Jurisprudential Perspectives of Taxation Law A Colloquium of The Victoria University of Wellington L'Università degli Studi di Ferrara and The International Bureau of Fiscal Documentation, Amsterdam. Conveners: Professor John Prebble (VUW) and Dr Marco Greggi (Ferrara). Invitation to a colloquium of eight seminars at L'Università degli Studi di Ferrara, Italy, on Tuesday and Wednesday 7 and 8 September 2010. The Colloquium will focus on analytical and descriptive legal philosophy as applied to income tax law, examining judicial reasoning in income tax cases. Seminars will examine such questions as: do legal philosophers' expositions of the nature of law adequately explain the nature of income tax law? What light do theories of jurisprudence that have not traditionally examined income tax law shed on this question? While contributions are welcome on all topics of taxation law, papers that apply jurisprudential analysis to international tax arbitrage or treaty abuse are particularly welcome. (Discussion will generally not be concerned with normative jurisprudence nor with, for instance, whether governments should use taxes to redistribute wealth.) The proposed seminars, which may be adjusted depending on the interests of participants, are:

Tuesday 7 September (9.00 – 17.00)

1. Ectopia of income tax law
2. Fictions of income tax law
3. Form and substance
4. Statutory and treaty interpretation

Wednesday 8 September (9.00 – 17.00)

5. Autopoiesis and income tax law
6. Coherence and analogy
7. Anti-avoidance rules and the rule of law
8. Avoidance and morality

Cost: There is no charge for attendance or for materials. Participants bear their own costs of travel, accommodation, and sustenance.

Eligibility: Most participants will be members of research institutes and university faculties, though there is space for a number of thesis students, legal practitioners and independent scholars. Most participants will be scholars of taxation law, economics, or accounting, but legal and general philosophers are particularly welcome. Numbers will be limited to promote opportunities for discussion.

Materials and additional information: Please consult Prebble Blackboard under "Jurisprudence" to find: a bibliography; a compilation of philosophical writing and common law judicial decisions on which discussion or writing at the colloquium may be based; and a fuller description of the field of study, "Jurisprudential Perspectives of Taxation Law".

Language: English.

Antecedents: This colloquium will develop themes addressed in the Prebble-Vording seminars at the University of Leiden in 2005, the Prebble-Chowdry seminars at King's College London in 2006 and the Prebble-Grau seminars at the Complutense University, Madrid in 2008.

Attendance: registration is by e-mail (no special form) to Marco Greggi <universita.ferrara@gmail.com>, who will supply accommodation suggestions. Please copy Rozina.Khan@vuw.ac.nz with name, salutation, and full contact details (postal and courier). Participation offers and offers to write papers, to lead or co-lead seminars, or to comment on papers should go to both conveners, john.prebble@vuw.ac.nz and marco.greggi@unife.it. Registrants who would welcome suggestions about writing papers that analyse tax law from a jurisprudential perspective are warmly invited to contact Professor Prebble. Priority will be given to registrations received by 17 July 2008.

Recent and Pending Cases at the ECJ in Direct Taxation will be held in Vienna from 11-13 November 2010 and organized by the Institute for Austrian and International Tax Law at

WU (Vienna University of Economics and Business) in close cooperation with the Austrian IFA Branch and the Wolfgang Gassner Research Fund for International Tax Law. Additional information will be placed on our website www.wu-wien.ac.at/taxlaw in due time.

Institute for Fiscal Studies Conferences and seminars

<http://www1.ifs.org.uk/conferences/index.shtml>

International Bureau of Fiscal Documentation. Various courses in Amsterdam, the Netherlands. For details, see <http://www.ibfd.org> The IBFD International Tax Academy (ITA) runs an extensive international course program. Generally all courses are held in Amsterdam. Should you require any further information or wish to register please refer to their web site www.ibfd.org or contact the International Tax Academy at +31-20-554 0160 or by e-mail ita@ibfd.org

For 2010 courses go to

<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>

The ITA also offers tailor-made in-house courses on a worldwide basis for corporate clients, tax administrations and other organizations. Should you have any queries, please contact Arcotia Hatsidimitris, Head of the International Tax Academy by telephone +31-20-554 0180, or by a.hatsidimitris@ibfd.org

ITA Courses Tel.: +31-20-554 0160; Fax: +31-20-620 9397; Email: itacourses@ibfd.org

Principles of International and Comparative Taxation, Location: Amsterdam, Date: 16-27

August Recommended CPE points: 62 Level: Introductory Price: €3,800 (\$4,750)

International Taxation of Expatriates, Location: Amsterdam, Date: 9-11 June 2010

EU Direct Corporate Taxation, Location: Amsterdam, Date: 14-17 June 2010

International Tax Planning for Multinational Enterprises, Location: Amsterdam, Date: 12-13 July 2010

International Fiscal Association Congresses

29 August – 3 September 2010, Rome, Italy <http://www.ifarome2010.it>

2011, Paris, France

International Atlantic Economic Society (IAES) conference www.iaes.org for more information. Prof Dr M. Peter van der Hoek Academy of Economic Studies, Bucharest, Romania and Erasmus University, Rotterdam, Netherlands. Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-3000 DR Rotterdam Netherlands Phone/Fax: +31-10-4081622 E-mail: vanderHoek@frg.eur.nl

International Tax Planning Association Forthcoming meetings

<http://www.itpa.org/meetings.html>

19th Tax Research Network Annual Conference 2010 - Bangor, Wales, *Tax in Troubled Times* Main Conference 7 - 8 September 2010, Doctoral Colloquium 6 September 2010. TRN 2010 will be held in North Wales, at Bangor University. For more information about Bangor and the surrounding area see: <http://www.bangor.ac.uk> Details of conference venue, registration procedures, travel and other arrangements go to: <http://www2.warwick.ac.uk/fac/soc/wbs/research/trn/events/currentconference> Any queries should be directed to Professor Lynn Hodgkinson l.hodgkinson@bangor.ac.uk

The Delicate Balance: Revenue Authority Discretions and the Rule of Law 23-24

September 2010, Monash Prato Centre, Italy. A workshop sponsored by the Taxation Law and Policy Research Institute at Monash University, Atax, University of New South Wales, and the Centre for Business Taxation at Oxford University.

<http://www.buseco.monash.edu.au/blt/tlpr/prato-230910.html> The workshop will explore the tension between discretions and the rule of law across a range of jurisdictions representing a cross-section of the world's economies.

Globalisation Conference <http://www.buseco.monash.edu.au/blt/tpri/prato-10.html>
Globalisation and Business Challenges in the post-Financial Crisis World, 28-29 September 2010, Prato, Italy. The global financial crisis from which the world's economy is slowly emerging has had a dramatic, and possibly permanent, impact on the process of globalisation and reform of market economy structures and regulations. The speed and magnitude of government responses to the crisis in every area of commercial law and regulation has no historical precedents and innumerable examples point to the changed international business, investment and trade environment that may be possible in the post-crisis world. Some of the world's largest manufacturers and financial institutions have crumbled and governments, corporations and labour are jockeying for position in this new economic world.

University of Toronto, The James Hausman Tax Law and Policy Workshop is designed to bring together distinguished tax scholars both from within Canada and internationally to share innovative scholarship that addresses a full range of tax law and policy issues. The workshops are generally held on Wednesdays at lunch time, in the Solarium at 84 Queen's Park. A light lunch is served. If you would like to receive e-mail notification of upcoming tax law and policy workshop seminar events, please contact: Nadia Gulezko at n.gulezko@utoronto.ca ;
http://www.law.utoronto.ca/visitors_content.asp?itemPath=5/7/0/0/0&contentId=951

Other useful tax and law related conference websites include the International Bar Association:

http://www.ibanet.org/Conferences/conferences_home.aspx

IBFD Course calendar

<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>

Law Conferences Worldwide <http://www.conferencealerts.com/law.ht>

New South Wales Bar Association

http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php

Law Council of Australia <http://www.lawcouncil.asn.au/conferences/events-and-conferences.cfm>

LexisNexis Professional Development Calendar of events

<http://www.lexisnexis.com.au/aus/conferences/calendar/default.asp>

See also the *inTax* Seminars Directory, published in *inTax Magazine*.

Practising Law Institute <http://www.pli.edu/>

New York County Lawyers Association <http://www.nycla.org>

American Bar Association <http://w3.abanet.org/home.cfm>

New York Bar Association <http://www.nysba.org/>

Hieros Gamos Worldwide Law Events Calendar <http://www.hg.org/calendar.html>

For social sciences and humanities conferences, meetings etc, see Mind: The Meetings Index <http://www.interdok.com/mind> See also the magazine *Australian Conference & Exhibition Diary*, Vamosi Information Publication.

12 Recent publications

Bold indicates ATTA members. Readers are encouraged to notify the Editor of recently written publications for notification, in these pages. Please note some of the overseas publications listed may not yet be available locally.

Local

Anamourlis, Tony 'ATO issues standing invitation to 'treaty shop', *Australian Financial Review*, Wednesday 9 June 2010, p 63

Apps, Patricia 'Tax reform, targeting and the tax burden on women', Discussion Paper # 609, Economics Program, RSSS, Australian National University, May 2009
<http://econrsss.anu.edu.au/pdf/DP609.pdf>

Apps, Patricia F & Rees, Ray 'Family labor supply, taxation and saving in an imperfect capital market' *Review of the Economics of the Household*, Forthcoming
Sydney Law School Research Paper No 10/45
http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1601112

Apps, Patricia F & Rees, Ray 'Australian family tax reform and the targeting fallacy'
Australian Economic Review, Forthcoming, Sydney Law School Research Paper No. 10/44
http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1601088

Black, Celeste 'Climate change and tax law: tax policy and emissions trading,' in: Lyster, Rosemary (ed) *In the wilds of climate law*, Bowen Hills, Qld, Australian Academic Press, 2010, Ch 8, pp 155-74

Black, Celeste 'Australia's proposed emissions trading scheme: aligning tax policy with the goals of the CPRS' in Lye, L, Milne, J, Ashiabor, H, Deketelaere, K & Kreiser, L (eds), *Critical issues in environmental taxation*, Volume VII, Oxford University Press, UK, 2009, pp 313-33

Black, Celeste 'Tax concessions and animal protection organisations: benefits and barriers' (2009) 2 *Australian Animal Protection Law Journal* 6-17.

D'Ascenzo, Michael 'A watershed year' speech to the Association of Taxation and Management Accountants 25th Anniversary Conference, Novotel Hotel, Sydney Olympic Park, Monday 12 April 2010
<http://www.ato.gov.au/corporate/content.asp?doc=/content/00236915.htm>

D'Ascenzo, Michael 'One in a hundred' speech to the National Institute of Accountants Public Practice Symposium, Docksider on Cockle Bay Wharf, Sydney, Thursday 20 May 2010
<http://www.ato.gov.au/corporate/content.asp?doc=/content/00242020.htm>

D'Ascenzo, Michael 'Better for them', Institute of Public Administration Australia, Canberra, 25 May 2010
<http://www.ato.gov.au/corporate/content.asp?doc=/content/00242871.htm>

D'Ascenzo, Michael 'Colours to the mast', 2010 Corporate Tax Association (CTA) Convention, 15 June 2010
<http://www.ato.gov.au/corporate/content.asp?doc=/content/00245217.htm>

<p>CCH and ATTA Doctoral Series – Special Offer for ATTA Members. The inaugural CCH and ATTA Doctoral Series, <i>The politics of retirement savings taxation: a Trans-Tasman comparison</i> by Lisa Marriott was launched at the ATTA Conference in January 2010. As a special offer to ATTA members, instead of the normal price of \$120, there is a discounted price of \$80 available. Quote ATTA10 (Valid until 31/12/2010) www.cch.com.au/books2010</p>
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Gittins, Ross 'What would Jesus do about economic growth?' *Sydney Morning Herald Business Day* 14 June 2010 pp 8-9 <http://www.smh.com.au/business/what-would-jesus-do-about-economic-growth-20100613-y61b.html>

Granger, Jennie 'Setting sail', Faculty of Law graduation ceremony, University of New South Wales, Monday 17 May 2010
<http://www.ato.gov.au/corporate/content.asp?doc=/content/00241658.htm>

Millar, Rebecca 'Echoes of source and residence in VAT jurisdictional rules' in Lang, Melz and Kristoffersson (eds), *Value added tax and direct taxation – similarities and differences*, IBFD, Amsterdam, the Netherlands, 2009, pp 275-321; available as Sydney Law School Research Paper No. 09/44 http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1416495

Millar, Rebecca 'Intentional and unintentional double non-taxation' in Lang, Melz and Kristoffersson (eds), *Value added tax and direct taxation – similarities and differences*, IBFD, Amsterdam, the Netherlands, 2009, pp 409-442; available as 'Intentional and Unintentional Double Non-taxation Issues in VAT' Sydney Law School Research Paper No. 09/45
http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1416582

(2010) 16 (1) *New Zealand Journal of Taxation Law and Policy*

Adrian Sawyer and Lin Mei Tan, "Editorial"

Craig Elliffe, "Comment: the meaning of "Permanent Establishment" in Article 5 of Double Tax Conventions"

Philip Ascroft, "The criminal aspects of tax evasion in New Zealand"

Ranjana Gupta and Robert W McGee, "A comparative study of New Zealanders' opinion on the ethics of tax evasion: students v accountants"

Mark Keating, "The principal purpose test for the GST input tax: is a wide interpretation justified?"

Andrew MC Smith, "A history of New Zealand's double tax agreements"

Quigley, Bruce 'Prevention is the new cure', Tax Institute of Australia's Queensland State Convention, Kingscliff, Friday 4 June 2010

<http://www.ato.gov.au/corporate/content.asp?doc=/content/00243889.htm>

Treasury Secretary, Dr Ken Henry, before the Senate Standing Committee on Economics as part of its consideration of the Budget Estimates for the Treasury portfolio, 27 May 2010.
Transcript <http://www.aph.gov.au/hansard/senate/commtee/S13174.pdf>

Pagone, GT *Tax avoidance in Australia*, Leichhardt, NSW, Federation Press, 2010

Overseas

Alarie, Benjamin 'Trebilcock on tax avoidance' (2010) 60 *University of Toronto Law Journal* 623-42

British Tax Review 2009 Number 6

T(w)o become one: the communication from the Commission on VAT grouping - Ad van Doesum and Gert-Jan van Norden

Releases of trade debts - Mark Boyle

PA Holdings Ltd v HMRC: when are dividends and earnings the same thing? David Cohen

Tax Risk Management: Evidence from the United States - Emer Mulligan and **Lynne Oats**

Bulletin for International Taxation Number 6 - 2010

Tax Treaty News - Brian J. Arnold

Straight-Through Processing: Difficulties in Applying the Royalties Article of the OECD Model - RAW Thelosen

Argentina - Taxation of Royalties under Treaty Law: How Far Can a Source State Go?

- Eduardo O Meloni

Real Estate Investment Trusts in Germany - Nicola Fritsch, **John Prebble** and **Rebecca Prebble**

Abolition of Double Taxation in the Treaty of Lisbon - Martti Nieminen

The New Brazilian Thin Capitalization Rules and How the Other BRICs Approach the Subject - Roberta Augusta Assad Dib

Singapore's 2010 Budget: A Budget to Build Capabilities and Increase Productivity - Lee Fook Hong

Hong Kong - Source, Transfer Pricing and Anti-Avoidance: Further Developments - Jefferson P VanderWolk

Bulletin for International Taxation Number 7 - 2010

Tax Treaty News - Brian J Arnold

Permanent Establishments Claim Their Share of Profits: Does the Taxman Agree? - Jacques Malherbe and Philip Daenen

A Comparison of Selected Features of Real Estate Investment Trust Regimes in the United States, the United Kingdom and Germany - Nicola Fritsch, **John Prebble** and **Rebecca Prebble**

Eyes on the US Offshore Industry - Eleni Klaver

Daniel, Philip; Keen, Michael & McPherson, Charles (eds) *Taxation of petroleum and minerals: principles, problems and practice*, Milton Park, Abingdon, Oxford, Routledge, 2010

European Taxation Number 6 - 2010

Council Adopts New Directive on Mutual Assistance in Recovery of Tax and Similar Claims - Marius Vascega and Servaas van Thiel

Polish Corporate Income Tax Treatment of Collective Investment Vehicles from a Domestic Law and Tax Treaty Perspective - Tomasz Lewicki

The SGI Case: ECJ Approves Belgian System of Selective Profit Corrections in Relation To Foreign Group Companies - Gerard TK Meussen

European Union/Germany/Netherlands/United Kingdom - Freedom of Establishment versus Free Movement of Capital: Ongoing Confusion at the ECJ and in the National Courts? Steven den Boer

EU update - Commission - Laura Pakarinen; Court of Justice - Laura Pakarinen

Some Recent Tax Decisions of the European Court of Human Rights - Philip Baker

CFE Forum 2010: Information across Borders in Indirect and Direct Tax – Summary Report - Tigran Mkrtchyan

Austria - Loosening of the Banking Secrecy and Legalization of Undeclared Foreign Income - Gerald Gahleitner and Dimitar Hristov

Germany - 9th Annual IFA Conference on International Taxation in Berlin - Andreas Perdelwitz

Luxembourg - Recent Case Law: Tax Treatment of Corporate Tax Losses in the Case of a Change in Shareholders - Oliver R Hoor and Sébastien Labbé

International Transfer Pricing Journal Number 3 - 2010

SGI Case: The Impact of the Decision of the European Court of Justice from a European Perspective - Patrick Boone, Andrew J Casley, Jonas van de Gucht and Mourad Chatar

Federal Tax Court Reaffirms the Limits of Taxing Businesses upon Their Ultimate Exit from Germany - Ulf Andresen

What's "Ruling" Indian Transfer Pricing? Sanjay Tolia, Ruhi Mehta and Arati Amonkar

The Object of Art. 9(1) of the OECD Model Convention: Commercial or Financial Relations - Jens Wittendorff

EU Council Adopts the Revised Code of Conduct for the Effective Implementation of the EU Arbitration Convention - Eduard Sporken and Peter den Besten

Australia - Clash of Rules: Thin Capitalization and Transfer Pricing - Anton Joseph

Ecuador - New Transfer Pricing Regulations - Enrique Díaz Tong and Karilin Arenas Alvarado
Ireland - New Transfer Pricing Regime in Finance Bill 2010 - Shane Hogan and Catherine Galvin
United States - Xilinx: The Saga Continues - Deloris R. Wright
Hungary - New Decree on Transfer Pricing Documentation - Csaba László and Mihály Gódor
Hungary - Decree by Minister of Finance no. 22/2009. (X.16.) on Documentation Requirements Related to Establishing Arm's Length Price

International VAT Monitor Number 3 - 2010

Towards a Single VAT Rate in the Netherlands? Han Kogels
Zappers – Retail VAT Fraud - Richard T Ainsworth
A Recipe for Chaos - John Watson, Tom Cartwright and Eleanor Dixon
Intervention – A Problematic New Concept in EU VAT Law - Peter Schilling and Deirdre Hogan
Elimination of the Doctrine of Asset Labelling - Joep Swinkels
Telecommunications Services and the Neutrality of the EU VAT System - Patrick Pfister
EU Place-of-Supply Rules from 2010 – VAT Committee Guidelines -Fabiola Annacondia and Walter van der Corput
Reports from: Albania, Australia, Austria, Belarus, Bosnia and Herzegovina, Canada, China (People's Rep.), the Czech Republic, the European Union, France, Germany, Greece, Grenada, Honduras, Hungary, India, Indonesia, Ireland, Italy, Ivory Coast, Latvia, Luxembourg, Malaysia, Moldova, Montenegro, the Netherlands, New Zealand, Niger, Panama, Peru, Poland, Portugal, Russia, St Kitts and Nevis, Singapore, the Slovak Republic, Slovenia, South Africa, Spain, Ukraine, the United Kingdom and the United States.

Kleinbard, Edward D 'An American dual income tax: Nordic precedents' University of Southern California Law and Economics Working Paper Series
<http://law.bepress.com/usclwps/lewps/art113>

Kleinbard, Edward D 'Tax expenditure framework legislation' University of Southern California Law and Economics Working Paper Series
<http://law.bepress.com/usclwps/lewps/art109>

Markle, Kevin S & Shackelford, Douglas 'Do multinationals or domestic firms face higher effective tax rates?' Working Paper 15091, Cambridge, Mass, National Bureau of Economic Research, June 2009 http://www.nber.org/papers/w15091

Vann, Richard 'Commentary on *Undershaft (No 1) Ltd v Commissioner of Taxation*, *Undershaft (No 2) BV v Commissioner of Taxation*' (2009) 11 *International Tax Law Reports* 653-72

13 ATTA members in the media

Over the years many members of ATTA have been quoted in media. This item will exist primarily from input by members. Please forward your items to the editor and New Zealand contributions particularly welcome.

Anamourlis, Tony

Butler, Ben 'Lawyers face capital gains probe' Herald Sun 24 May 2010
<http://www.theaustralian.com.au/business/news/lawyers-face-capital-gains-probe/story-e6frg90f-1225870352849>

<http://www.heraldsun.com.au/business/lawyers-face-capital-gains-probe/story-e6frfh4f-1225870297538>
<http://www.news.com.au/business/lawyers-face-capital-gains-probe/story-e6frfm1i-1225870352849>
<http://www.dailytelegraph.com.au/business/breaking-news/lawyers-face-capital-gains-probe/story-e6freuyr-1225870352849>
<http://www.adelaidenow.com.au/news/breaking-news/lawyers-face-capital-gains-probe/story-e6frea7c-1225870352849>
<http://www.couriermail.com.au/news/breaking-news/lawyers-face-capital-gains-probe/story-e6freonx-1225870352849>
<http://www.perthnow.com.au/news/breaking-news/lawyers-face-capital-gains-probe/story-e6frg133-1225870352849>
<http://tools.themercury.com.au/stories/42026581-breaking-news.php>
Morris, Vivienne "Clean up unconditionally", *Neos Kosmos* Greek Newspaper, Thursday 3 June 2010, p 7. (It addresses the issues of the Commissioners "Tax Offer" on undeclared foreign income and or assets with respect to Greek/Australian residents which expires on the 30th June 2010). This article will also be translated from Greek to English in due course.

Coleman, Cynthia

'In search of tax perfection' *The Australian* Higher Education 16 September 2009
<http://www.theaustralian.com.au/higher-education/in-search-of-tax-perfection/story-e6frgcjx-1225774166918>
'Measuring up the latest take on tax' *The Australian* Higher Education 19 May 2010 p 27
<http://www.theaustralian.com.au/higher-education/business-education/measuring-up-the-latest-take-on-tax/story-e6frgcp6-1225868357964>

Kenny, Paul

'In search of tax perfection' *The Australian* Higher Education 16 September 2009
<http://www.theaustralian.com.au/higher-education/in-search-of-tax-perfection/story-e6frgcjx-1225774166918>

Krever, Rick

'Measuring up the latest take on tax' *The Australian* Higher Education 19 May 2010 p 27
<http://www.theaustralian.com.au/higher-education/business-education/measuring-up-the-latest-take-on-tax/story-e6frgcp6-1225868357964>

McKerchar, Margaret

'In search of tax perfection' *The Australian* Higher Education 16 September 2009
<http://www.theaustralian.com.au/higher-education/in-search-of-tax-perfection/story-e6frgcjx-1225774166918>
'Measuring up the latest take on tax' *The Australian* Higher Education 19 May 2010 p 27
<http://www.theaustralian.com.au/higher-education/business-education/measuring-up-the-latest-take-on-tax/story-e6frgcp6-1225868357964>

Morabito, Vince

Wood, Leonie 'Wembley final score is a win for litigants' *Sydney Morning Herald Business Day* 11 June 2010 p 6 <http://www.brisbanetimes.com.au/business/wembley-final-score-is-a-win-for-litigants-20100610-y0jt.html>

O'Connell, Ann

'In search of tax perfection' *The Australian* Higher Education 16 September 2009
<http://www.theaustralian.com.au/higher-education/in-search-of-tax-perfection/story-e6frgcjx-1225774166918>

'Measuring up the latest take on tax' *The Australian* Higher Education 19 May 2010 p 27
<http://www.theaustralian.com.au/higher-education/business-education/measuring-up-the-latest-take-on-tax/story-e6frgcp6-1225868357964>

Peacock, Christine

Discussion on 'The History of tax' on ABC 774's The Sunday Show with Alan Brough, 2 May 2010

Discussion on 'The Henry Review' on 2CC (Canberra's) Breakfast Show with Mark Parton, 3 May 2010

Warren, Neil

'Expert urges truce in tax battle', ABC News 25 May 2010
<http://www.abc.net.au/news/stories/2010/05/25/2909152.htm>

14 Quotable quotes

"I've always co-operated well with Ken Henry," Mr Hockey said. "There is no single person who is the oracle. I know that's very hard to believe, especially in Canberra, but there is no single person who always gets it right.

"I have a high regard for (Dr Henry), I really do, but he is not perfect and quite frankly, I'm focused on getting into government first and then we will worry about who has jobs and who doesn't."

Source: Karvelas, Patricia 'Ken Henry's would-be boss refuses to guarantee Treasury head's job' *The Australian* 20 May 2010 p 4 <http://www.theaustralian.com.au/news/nation/ken-henrys-would-be-boss-refuses-to-guarantee-treasury-heads-job/story-e6frg6nf-1225868877794>

"The Opposition says the Treasurer has been totally irresponsible in claiming mining companies pay only 13 to 17 per cent tax.

Treasurer Wayne Swan and Deputy Prime Minister Julia Gillard both cited the figures yesterday as part of their latest salvo in the war of words over a new resources tax.

But the Opposition's finance spokesman, Andrew Robb, says the independent analysis is a working paper by a student from the University of North Carolina.

"They rely - in an attack on the icons of Australian industry, the reputation of Australia as an investing country - on a graduate's paper, which is a regression analysis," he said.

"It is a ridiculous basis on which to mount an attack. It's just a working paper, it's not even a thesis or a peer-reviewed piece of work. It's the politics of desperation.""

Source: 'Mining figures 'based on student's paper'
<http://www.abc.net.au/news/stories/2010/05/24/2907115.htm>

Editor's note: For Wayne Swann's reply to the above, see
<http://ministers.treasury.gov.au/DisplayDocs.aspx?doc=pressreleases/2010/043.htm&pageID=003&min=wms&Year=&DocType>

“Tax reform is never easy. The executive director of Treasury's revenue group, David Parker, said as much to the packed audience at the Institute of Chartered Accountants Victorian Business Forum last week. He made an obvious, but often forgotten, point: tax reform (necessarily) results in some winners and some losers. At the end of the day the facts are quite simple: taxes must be collected from somewhere. We can play musical chairs for a little while, but when the music stops, someone will be left without a chair. That's the nature of the tax policy game.”

Source: El-Ansary, Yasser ‘Tax reform debate hijacked’ *The Australian* 31 May 2010 p 26
<http://m.theaustralian.com.au/OpinionNews/pg/0/fi196303.htm>

“Senator Cameron—I note your opening address where you have tried to bring us back to the key aspects of the government’s response to the global financial crisis. You indicated that macroeconomic policy was principally responsible for the recovery. There has been a lot said recently about the role of the mining sector in the resilience of the economy. There is an argument being put that the mining industry played a pivotal role in the recovery. What was the role of the mining industry both in terms of the resilience of the economy and employment?”

Dr Henry—I have heard it said on a number of occasions, in fact I have lost count of the number of times I have heard people say, including senior commentators, that the mining industry saved Australia from recession or, even in less extreme versions of the statement, that the mining industry contributed strongly to Australia avoiding a recession. These statements are not supported by the facts I would have to say. As senators know if one defines a recession as two consecutive quarters of negative growth then it is true that the Australian economy avoided a recession but the Australian mining industry actually experienced quite a deep recession on that calculation.

In the first six months of 2009, in the immediate aftermath of the shock waves occasioned by the collapse of Lehman Brothers, the Australian mining industry shed 15.2 per cent of its employees. Had every industry in Australia behaved in the same way, our unemployment rate would have increased from 4.6 per cent to 19 per cent in six months. Mining investment collapsed; mining output collapsed. So the Australian mining industry had quite a deep recession while the Australian economy did not have a recession. Suggestions that the Australian mining industry saved the Australian economy from recession are curious, to say the least.”

Source: Treasury Secretary, Dr Ken Henry, before the Senate Standing Committee on Economics as part of its consideration of the Budget Estimates for the Treasury portfolio, 27 May 2010. Transcript <http://www.aph.gov.au/hansard/senate/committee/S13174.pdf>

“This argument is contrary to axiomatic principles of Australian law. Under that system, Parliament makes the law and the Executive, of which the Commissioner is a part, administers it. The notion that the Commissioner can, absent specific statutory authority, “qualify” the operation of a federal statute is a hopeless contention, bereft of support and having no place in proceedings responsibly drawn. “

Source: *Stewart v Deputy Commissioner of Taxation* [2010] FCA 402 [10]

“The resources super profits tax debate should not have become the political debacle we are now witnessing. Lack of upfront government-to-industry consultation has been followed by both parties cherry-picking the arguments that suit their vested interests.

The tag "resources super profits tax" is unfortunate. It is an emotive phrase which has enabled opposition politicians and industry figures to imply that the federal government is introducing a "great big new tax" for the mining industry on top of company tax.

It is actually a royalty levied on a project's profit (or a resource rent tax) which would replace the plethora of existing royalty regimes and crude oil excise that mining projects pay to the state and Northern Territory governments and the Commonwealth as the price for access to resources owned by the Australian people. In principle, such a profit-based royalty, or resources rent tax, is more efficient and investment-neutral than the present volume or value of production royalty regimes. In effect, all mining projects would be subject to one national resource tax regime based on profits rather than production.”

Source: Crawshaw, Bill ‘Hot air about mining tax clouds debate on a better way to share resources bounty’ *Sydney Morning Herald Business Day* 4 June 2010 p8-9
<http://www.smh.com.au/business/hot-air-about-mining-tax-clouds-debate-on-a-better-way-to-share-resources-bounty-20100603-x71b.html>

“Grand and exquisitely complex, replete with offsets and uplift factors, transferable expenditure and bond rates, the RSPT is a fiscal fantasy. Even the name makes it sound exciting: it's not just a tax, it's a supertax.

Most importantly, no one understands it. This means the government and the opposition are dependent on the opinions of finance commentators, banking analysts, and yes, tax experts, to interpret it for the public.”

Source: Maley, Jacqueline ‘It's just a great big new tax on everyone's brain cells’ *Sydney Morning Herald* 26 May 2010 p 6 <http://www.smh.com.au/opinion/politics/its-just-a-great-big-new-tax-on-everyones-brain-cells-20100525-wb0k.html>

“What on earth were they thinking? Which ever bright spark in the federal government came up with the idea of introducing a radical shake-up of the tax system a few months out from an election must have had rocks in his head, if you'll excuse the resources pun.

It has always been a big ask to win popular support with a GBNTOE (Great Big New Tax On Everything). Remember John Hewson? He promised to introduce a goods and services tax in the unloseable 1993 poll. And look what happened

Actually Paul Keating came up with that idea first, but was politically savvy enough to flick pass it and let Hewson run with it.

John Howard was even smarter. He was elected on a promise to "never ever" introduce a GBNTOE, and particularly a GST. But a man can change his mind, and a couple of years later he went to an election with the GST as cornerstone policy. He barely scraped across the line.

That's the problem with tax reform. With the stakes so high, and with so many complexities, it's dead easy to whip up a fear campaign and convince everyone that it would be best for all if we just did nothing.”

Source: Verrender, Ian ‘Super profits tax is up against brazen propaganda’ *Sydney Morning Herald Weekend Business* 29-30 May 2010 p 5 <http://www.smh.com.au/business/super-profits-tax-is-up-against-brazen-propaganda-20100528-wlea.html>

‘Porkie No 5: The tax will hurt us all. Mining industry advertisements include ridiculous claims, which rely on the flow-on effects of Porky No. 4. Abbott's claim that the tax will raise the price of housing materials defies Economics 101.’

Source: Kerin, Paul ‘Government and miners alike guilty of porkies’ *Sydney Morning Herald Weekend Business* 5-6 June 2010 p 4 <http://www.smh.com.au/business/government-and-miners-alike-guilty-of-porkies-20100604-xklc.html>

ATTA News July 2010

<http://www.atax.unsw.edu.au/atta/newsletter.htm>

Editor: Colin Fong, Faculty of Law, University of New South Wales, Sydney
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ATTA website <http://www.atax.unsw.edu.au/atta>

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1 Presidential column

Hello everyone

Happy New Year! – another tax year is underway and with it comes another raft to tax changes that we all need to come to grips with and teach our students. At least with the Parliament in recess and with a looming Federal election we have some breathing space to read all those amending Bills and EMs.

I am happy to report that planning for the ATTA conference is progressing extremely well and is reported on separately in this Newsletter. We must be getting closer to the next conference as I only have one reminder left (CCH and ATTA Doctoral series below) on what started out as a long list earlier this year.

CCH and ATTA Doctoral series

Please see the separate notes in this Newsletter relating to submissions for the 2010 series (due by 31 July 2010) as well as the special discount arrangements for ATTA members who wish to purchase the first publication in this series (\$80 rather than the normal price of \$120). I hope everyone has a very productive and enjoyable semester of teaching and researching in tax.

All the best.

Professor Dale Pinto

President

Dale.Pinto@cbs.curtin.edu.au

2 ATTA 2011 Conference

As notified in the conference call for papers, the submission date for abstracts for those attending the postgraduate research student session was Friday 16 July. Your conference organising committee will review the abstracts and advise all of those who submitted abstracts by the end of July 2010.

For those wishing to present a paper at the conference other than at the postgraduate research student session, the cut off date for submission of abstracts is Friday 24 September 2010.

Critical Dates

24 September 2010	Final date for submission of abstract of paper for those intending to present at a session other than the postgraduate student session. Acceptance will be notified by the end of October.
Friday 10 December 2010	Final date for Registration at 'early-bird' rate (A\$390). Thereafter, registration will be A\$440.
Friday 10 December 2010	Final date for submission of written conference paper to be eligible for conference paper prize(s) in the 'Best paper' and 'Best paper upon the subject of tax teaching' categories.
Wednesday 5th January 2011	Final date for submission of written conference papers for inclusion in full conference papers made available to conference attendees.

Queries?

Should you have any queries regarding the academic programme, please contact Mark Burton (email: maburton@unimelb.edu.au ; telephone: +61 3 9035 4239). For inquiries concerning conference administration please contact: Ms Tessa Dermody (tdermody@unimelb.edu.au ; telephone: +61 3 8344 8924, fax: +61 3 9349 4623).

We look forward to warmly welcoming you to the conference in January,

Your 2011 Conference Organising Committee

3 The CCH ATTA Doctoral Series call for expressions of interest

Expressions of interest are called for doctoral submissions to be considered for the second issue of The CCH ATTA Doctoral Series.

Applicants need to follow the guidelines listed below which have been agreed to by the Doctoral Series Editorial Board (DSEB), consisting of:

- Jonathan Mendel – Publisher/Sponsor representative
- Professor Chris Evans – ATTA representative
- Professor Rick Krever – ATTA representative
- Professor Dale Pinto – ATTA representative

1. To be eligible for submission for possible publication in The CCH ATTA Doctoral Series, a doctoral thesis must be at least at the stage of having been approved for award of the degree, but need not be awarded at the time of submission.

2. Submissions must be made to the DSEB by the relevant cut-off date for a year to be considered for possible publication in the series in that year. For 2010, the cut-off date is 31 July 2010.

3. Theses from any period will be considered by the DSEB for possible publication in the series. However, the currency, relevance and topical interest of the thesis will be among the considerations taken into account by the DSEB in selecting a thesis for possible publication.

4. If a thesis which is submitted by an author needs to be updated/edited in the view of the DSEB then the author undertakes to carry out any updates/edits to the satisfaction of the DSEB within time frames which the DSEB specifies.

5. Submissions relating to all areas of taxation with particular relevance to Australia and/or New Zealand are welcome.

6. Doctoral submissions may include submitted PhD or SJD theses.

7. The DSEB may decide not to publish any submissions received in a particular year.

8. The decisions of the DSEB are final and no correspondence will be entered into.

Please send submissions on or before the 2010 cut-off date of 31 July 2010 to Professor Dale Pinto (Dale.Pinto@cbs.curtin.edu.au), including a brief statement on the status of the award (whether awarded or approved), details of the supervisors of the degree, and copies of the examiners' formal reports on the thesis.

4 Arrivals, departures and honours

Congratulations to Prof **Duncan Bentley** and Dr Staan Klue who were joint winners of the Cedric Sandford Award for the best conference paper: Bridging the revenue authority /tax practitioner gap: lessons from South Africa and Australia, at Atax's 9th International Tax Administration conference in Sydney in April.

Dr **John Azzi** has joined the University of Western Sydney, School of Law as a Senior Lecturer in Law. Dr Azzi holds a Bachelor of Economics, degree, a Bachelor of Laws degree and a Doctor of Juridical Studies degree from University of Sydney. Dr Azzi has substantial work experience in the taxation law area. He has worked, inter alia, as Tipstaff for Justice Hope in the NSW Court of Appeal, as a tax consultant with Deloitte, as a lecturer and researcher at Atax, UNSW, as a senior research associate with the International Bureau for Fiscal Documentation, Amsterdam and more recently at the Sydney bar. John's publications are mainly in the areas of taxation law and company law.

Congratulations to **Michael Gousmett** who received his doctorate in April 2010 for his thesis: A history of the charitable purposes exemption from income tax: From Pitt to Pemsel 1798 – 1891. This was supervised by Prof Adrian Sawyer, Andrew Maples and Prof John Cookson at the University of Canterbury.

Samantha Taylor is an Assistant Lecturer in the Department of Business Law and Taxation at Monash University. Prior to commencing at Monash University, Samantha worked in private practice for 10 years and was a Senior Associate at a prominent and well respected Melbourne law firm. During that time, she practised predominantly in the area of commercial property and worked with many different kinds of organisations including individuals, small and large proprietary companies, publicly listed companies, councils, government departments and statutory authorities. Samantha teaches Business Law, Corporations Law & Trusts and the duties component of Business Transactions Tax. From a taxation perspective, her research interest is in the area of duties. In addition, Samantha is interested in development law and theory and labour issues.

Professor **John Hasseldine**, the first of Atax Research Fellows in 2010, has arrived from the UK and is there until the end of July 2010. John is Professor of accounting and taxation and co-director of the Tax Research Institute at University of Nottingham. He is an acknowledged authority on international tax administration and compliance.

5 Warwick Tax Policy Research Group Summer School Workshop

Tax Policy: A Critical Reconceptualisation Warwick Tax Policy Research Group Summer School Workshop: 28 June 2010 – 2 July 2010, Warwick University

The inaugural Warwick Tax Policy Research Group summer school workshop was well attended by Australasian participants. Margaret McKerchar (Atax), Kathrin Bain (Atax) and Lisa Marriott (University of Canterbury) participated in this event, which was organised by Lynne Oats (Warwick Business School), Rebecca Boden (University of Wales Institute Cardiff) and Penelope Tuck (Warwick Business School).

The aim of the workshop was to provide an interdisciplinary forum to consider alternative approaches to tax policy research. In exploring qualitative and interdisciplinary research approaches, the workshop aimed to open up new and critical ways of approaching tax research. The workshop comprised a mixture of presentations and lectures. Sessions were held on epistemology, methodological approaches and theoretical frameworks, together with presentations on research design, the high net worth unit at Her Majesty's Revenue & Customs, and historical tax research.

Lisa Marriott

6 New Zealand developments

Personal Income Diversion in New Zealand

In the wake of recent landmark cases in New Zealand (in particular, Commissioner of Inland Revenue v Ian David Penny and Gary John Hooper – commonly referred to as “Penny and Hooper”) the Inland Revenue has updated the Revenue Alert outlining the position on when income diversion may be considered tax avoidance.

The case resulting in this clarification involved two New Zealand orthopaedic surgeons (Mr Penny and Mr Hooper). The two surgeons structured their practices to operate through

companies, which paid them a salary viewed by the Inland Revenue as artificially low for the purpose of avoiding tax. Both surgeons practiced as sole traders for some years before changing to a company structure in 1997 and 2000 (Mr Penny and Mr Hooper respectively). The companies employed Mr Penny and Mr Hooper, paying salaries of \$100,000 and \$120,000 respectively: approximately 20 per cent of their salaries prior to the structural changes. The tax benefit was the difference between the top personal income tax rate (of 39%) and the company tax rate (of 33%).

When heard at the High Court in 2009, the decision was made in favour of the surgeons: the situation was not found to be tax avoidance. The decision came as a surprise to many, as previous cases had found that similar income-splitting practices were tax avoidance. Much of the ensuing public debate focused on the concept of 'commercially realistic salary'. The court, at the time, accepted that there were sound business explanations for the use of a company structure, and it was not unusual for individuals to reinvest profits into their organisations, and accept lower salaries as a consequence.

The decision was overturned at the Court of Appeal in June 2010. The change to the corporate structure was not viewed as a key factor. However, the reduced salaries, combined with the tax benefits received from the changed structure, were viewed as having the purpose of avoiding tax.

The case recognises the potential issues that the decision may create for taxpayers using companies for professional purposes – and it was acknowledged that it did not establish a principle of tax avoidance for all taxpayers that were paid salaries that were not 'commercially realistic'. However, it appears that the matter is far from settled and it is likely that the discussion in this particular case will continue in the Supreme Court.

Lisa Marriott

7 UK developments

Emergency Budget in the UK

George Osborne, the new Chancellor of the Exchequer, presented his first Budget on 22 June. This Budget committed to a plan to eliminate the structural deficit within the current term of Parliament (by 2014-15). The balance between spending cuts and tax increases in this programme of consolidation was 77% (spending cuts) to 23% (revenue measures), which was very close to George Osborne's stated target of 80% to 20%. Key tax policy changes that the Budget introduced were:

- An increase in the VAT rate from 17.5% to 20% from 4 January 2011. All exemptions and reductions have been maintained (so there was no broadening of the VAT base – which is one of the narrowest in the OECD).
- Capital Gains Tax maintained at 18% for basic rate taxpayers, increased to 28% for higher rate taxpayers, the threshold increased with inflation and entrepreneur relief increased from £2m to £5m.
- The personal income tax allowance increased by £1,000 from April for basic rate taxpayers.
- The higher rate income tax threshold frozen until 2013-14.
- There were no alcohol, tobacco or fuel duty increases (indeed a proposed cider duty increase was reversed).

While the plans have generated a lot of media coverage, the level of the fiscal consolidation is appropriate given the level of the UK deficit and debt. There are concerns that the

consolidation may throw the economy back into recession. However, the more likely case is that a return to recession is now less likely as reducing the deficit sooner will help keep interest rates down and support the recovery in the private sector. Further, the level of the UK consolidation is about middle of the pack of the European countries. By 2013 the reduction in public sector net borrowing will have been higher in Spain than in the UK. Also in this year, public sector net borrowing in the UK will remain 2.5 percentage points higher than that in Germany, France and Portugal. By 2014 the Irish will have reduced public sector net borrowing by a similar amount. Greece, however, is going further and faster than any of these other European countries.

Further information, and an alternative Budget, can be found on the Reform website at <http://www.reform.co.uk/Research/ResearchArticles/tabid/82/smId/378/ArticleID/1197/reftab/161/Default.aspx>, or via e-mail at patrick.nolan@reform.co.uk.

Patrick Nolan

8 Queensland Tax Teachers' Symposium

30 attendees enjoyed the inaugural Qld Tax Teachers' Symposium on Monday 5 July 2010. The theme of the Symposium was 'Researching – The future of Australia's tax system' and there were 14 presentations concerning research projects currently being undertaken. The day started off with a vibrant keynote address from Associate Professor Justin Dabner on 'Undertaking empirical tax research: a personal experience'. This was followed by the first panel session with presentations by Kerrie Sadiq (behavioural law), Toni Brackin (tax literacy) and Anna Mortimore (car emissions). Then Kane Travers from the ATO discussed what assistance and data the Tax Office can provide academics in support of their research. This was then followed by the second and third panel sessions with presentations from Brett Freudenberg (Islamic finance), Michelle Markham (advance pricing), Jenny Butler (land tax), Tom Delany (entity flow-through) and Mark Smith (European corporate tax: University of Aberdeen).

Attendees then enjoyed lunch and refreshments on the veranda of the Ship Inn at Griffith University – basking in the Queensland sun, chatting about their research projects and catching up with colleagues. In the afternoon post-graduate students presented their tax research: Catherine Ikin (dividend imputation), Jason Kerr (tax morale), Nerissa Haskic (tax amnesties) and Catherine Richardson (not-for-profit).

There was much excitement and enthusiasm at the end of the day, with much talk about next year's symposium. Thank you to our principal sponsor – the Griffith Business School – and our supporting sponsors: CCH and Thomson Reuters – your generosity is greatly appreciated.

Brett Freudenberg – Symposium organiser

9 Prizes and Scholarships

Graham Hill IFA Research Prize

Applications invited for GRAHAM HILL IFA RESEARCH PRIZE
Fully paid participation in IFA Congress and Poster Program in Paris, 11-16 September, 2011

International Fiscal Association (Australian Branch) and Australasian Tax Teachers Association

Justice Graham Hill, who was the patron of ATTA and the president of the 2003 International Fiscal Association (IFA) Congress in Sydney and a leading figure in tax in Australia for more than 30 years, died in August 2005. The Australian IFA branch in association with ATTA has established a prize in his memory known as the Graham Hill IFA Research Prize.

Applications for the Prize are invited from current doctoral students working in international or comparative taxation in Australia. Members of ATTA supervising eligible doctoral students are requested to bring the prize to the attention of their students. If you are a member of ATTA and have your own thesis in progress, you are also encouraged to apply.

The Prize

The Australian IFA branch will pay for one Australian doctoral student to attend an IFA Congress once every two years as part of the Poster program. This involves preparing posters explaining the subject of the thesis and discussing the thesis with interested participants in the Congress.

The prize will next be offered in relation to the annual IFA Congress in Paris 11-16 September, 2011.

The payment includes an advance purchase economy airfare and per diem to cover budget hotel for six nights and other incidental expenses. The prize will be paid as a cash sum in advance, not against receipts. The winner participating in the poster program will not need to pay the registration fee for the Congress but will be given complimentary registration by IFA (which is the standard arrangement for the poster program).

The winner must provide a brief report to the IFA Australian Branch and ATTA within one month of the end of the conference about their experience in attending the conference.

The winner of the prize for 2007 was Ms Kathryn James of Monash University Law School and for 2009 Fiona Martin of Atax, UNSW.

Application process

All doctoral students enrolled at Australian universities working in subjects that have an international or comparative tax dimension are eligible. Applicants will have made progress on their thesis at least to the point that they have a detailed thesis proposal and have written at least one full chapter.

Applications should be sent to Professor Dale Pinto of Curtin University of Technology, email Dale.Pinto@cbs.curtin.edu.au The initial application should be a single Word document and need only include the following information:

Name

Contact details, including email

Current title and abstract of thesis

Current state and projected timeline for completion of thesis

Brief indication of the international or comparative element of the thesis (this will often be evident from the title or abstract but needs to be clear to be eligible to apply)

Applications are due by 31 October 2010.

After an initial vetting of the applications by the judging panel, eligible students will be contacted by ATTA and asked to submit a sample of one or more thesis chapters and a report from the thesis supervisor(s). The prize is not dependent on completion of the thesis. Indeed one of the general purposes of the poster program is to obtain input into the finalisation of the thesis from the international group of tax scholars and professionals who attend IFA (usually in excess of 1,000 registrants).

ATTA will appoint a panel of judges in due course.

The winner of the prize will be announced at the Annual ATTA conference in January 2011, to be held in Melbourne. This allows time for the winner to prepare for the Poster Program at the IFA Congress.

10 Asian Tax Authorities Symposium

The inaugural Asian Tax Authorities Symposium (ATAS) was successfully hosted on 14-15 June 2010 in Kuala Lumpur, Malaysia. ATAS was organised in partnership by the International Bureau of Fiscal Documentation (IBFD), the Financing for Development Office (FfDO) of the United Nations, the Inland Revenue Board, Malaysia (IRBM) and the Royal Norwegian Ministry of Foreign Affairs (MFA).

ATAS was attended by high-level tax officials from 17 Asia-Pacific jurisdictions, i.e. Afghanistan, Australia, Cambodia, India, Indonesia, Korea (Rep.), Malaysia, Maldives, Mongolia, Nepal, Philippines, Singapore, Sri Lanka, Thailand, Timor-Leste and Vietnam. Many of the participants spoke and presented on pertinent tax matters and issues arising out of international taxation, especially from a developing country perspective. Additional presentations were made by experts from Australia, China, Japan, Norway, the Netherlands and the United Nations FfDO.

The Symposium was opened by Tan Sri Hasmah Abdullah, CEO/Director-General of Inland Revenue, IRBM and was followed by welcome addresses from Dr. Jomo Kwame Sundaram, Assistant Secretary-General for Economic Development, United Nations (DESA), and Professor Dr. Frans Vanistendael, the Academic Chairman of the IBFD and Symposium Chairman.

Tan Sri Hasmah Abdullah, in her welcome address, noted that it was "... timely that we [the participants] should deliberate issues on cross-border corporate and individual taxation, the taxation of natural resources and also the impact of tax treaties, which are highly relevant to the development of taxation in this region." Dr. Jomo Kwame Sundaram noted that a convergence of several factors has increased the demand for, and pace of, international tax cooperation recently in both developed and developing countries. The costs of tax avoidance and evasion to countries, taxpayers and the achievement of development goals represented a common concern where greater cooperation among United Nations members was especially urgent.

As a non-profit independent research institute, established in 1938, with a long-standing history in supporting and contributing to tax research and academic activities, IBFD took the initiative in funding and organising this event together with its partners in order to promote the study of international taxation and address problems faced by Asian tax authorities. As noted by Prof. Dr. Frans Vanistendael, the IBFD has traditionally cooperated with organisations in the Western world but is starting to change its geographical focus as international tax takes on an increasingly important role in Asia.

The Royal Norwegian MFA, recognising the important role played by tax policy and administration in a country's development, generously agreed to co-fund the Symposium. "Norway sees illicit financial flows generally, and tax evasion in particular, as huge impediments to economic development, not least in developing countries", said Harald Tollan from the Royal Norwegian MFA. "We are delighted to support ATAS' and IBFD's efforts to improve tax administrations, simultaneously contributing to a stronger regional voice in international tax matters."

The main focus of ATAS is to contribute to the building and developing of capacity in public governance for tax administration and policy, by creating and enhancing awareness in Asian tax administrations and tax policy makers of domestic and international tax issues caused by the increasing globalization of economic activities. It seeks to explore the problems and address the tax technical and capacity requirements faced by Asian tax authorities in particular and to promote the finding of solutions, especially for developing countries (including the least developed) that reflect the realities, needs and priorities of such countries. With this, ATAS wishes to enhance and promote developing country participation in developing international tax norms and in dealing effectively with such issues. Concurrently, ATAS also hopes, this time, to acquire input from its participants on important pending activities of the UN Committee of Tax Experts.

For further information on ATAS, please contact IBFD at ibfdasia@ibfd.org /+603 2287 0709.

Source: International Bureau of Fiscal Documentation Press Release - 23 June 2010

11 Vacancies

Tc Beirne School Of Law, University of Queensland

Associate Lecturer / Lecturer / Senior Lecturer / Associate Professor (Several Positions)

TC Beirne School of Law is a forward-looking and innovative school dedicated to excellence in the creation and dissemination of legal knowledge, the education of outstanding, socially responsible lawyers who will serve as leaders in their fields, and the improvement of the law and legal institutions through research, teaching and engagement with our national and international communities.

The role As part of a major new initiative, the TC Beirne School of Law is seeking to build on and further strengthen our national and international profile in both research and teaching. This has created exciting opportunities for both established and aspiring academics to join the Law School and contribute to its ongoing successes. We, therefore, seek applications for a number of positions at Academic Levels A-D. In particular, we would be pleased to receive applications from scholars researching and teaching in the areas of private law (contract, torts, equity and trusts, property), commercial law (including, competition law, and insurance), international trade law, and natural resources and sustainability law.

The person Successful candidates will be committed to the development and maintenance of a high profile and productive programme of research and to the provision of research-led legal education that is distinguished by its rigour, depth and conceptual sophistication.

Remuneration The remuneration packages will be in the range of AUD\$51,712 – \$119,983 p.a., plus employer superannuation contributions of 17%. These are full-time, continuing appointments at Academic Levels A–D.

Contact Obtain the position descriptions and selection criteria online, or contact Leonie Warnock, HR Officer, telephone +61-7-3365-4025 or email lwarnock@bel.uq.edu.au. To discuss the roles, contact Professor Ross Grantham, Dean of Law, telephone +61-7-3346-9776 or email r.grantham@law.uq.edu.au.

Applications close 30 July 2010

Reference numbers 3022239 (Associate Lecturer); 3000705 (Lecturer); 1040633 (Senior Lecturer); 3000707 (Associate Professor)

To apply: Go to www.jobsatUQ.netto obtain a copy of the position description and application process. UQ is an equal opportunity employer.

Senior Lecturer/Associate Professor/Professor in Taxation

School of Business Law and Taxation, Curtin Business School

(Full-time, Fixed-term – 5 years) Level ALC/ALD/ALE (\$90,294 to \$140,050 per annum)

Ref: 1527

CBS is the largest teaching faculty at Curtin University of Technology and one of the most comprehensive business teaching areas in Australia. With a well established international profile, high world rankings and valuable network links our outlook is to be relevant to today's global business environment. We have over 15000 students and 400 academic and professional staff at campuses in Perth, Sydney, Singapore and Sarawak and many more students associated with CBS through other offshore partners.

The School of Business Law and Taxation, which currently has 24 academic staff, 50 sessional staff and 8 professional staff, seeks to make a senior appointment, in the discipline of Taxation.

The appointee will have a doctorate in a relevant field and a substantial record of teaching, research and publications in the field of Taxation Law. The successful applicant will be joining an established, vibrant and expanding taxation program which encompasses courses at both the undergraduate and postgraduate level, which includes a Master of Taxation degree and PhD program in taxation.

The taxation offerings include 7 undergraduate units and 12 postgraduate units that are offered at our Perth Bentley campus, via distance education, Open Universities Australia (OUA) and overseas including Hong Kong, Singapore and Malaysia.

Benefits and Remuneration

Employee benefits include up to 17 percent employer superannuation contribution, study assistance, a comprehensive salary packaging program, and flexible and family friendly work practices.

Eligibility

Applicants must meet all essential criteria to be considered for the position. Successful applicants must be eligible to work in Australia for the duration of the appointment.

Contact

Further information about the position can be obtained by contacting Professor Dale Pinto, on telephone +61 8 9266 7034 or via e-mail at D.Pinto@curtin.edu.au.

To submit an application, please go to our website www.futurestaff.curtin.edu.au/job-vacancies.cfm and click on the Apply Now button. Alternatively, post your application to:

Ms Beverley Bowen
Administrative Manager
School of Business Law and Taxation
Curtin Business School
Curtin University of Technology

GPO Box U1987
Perth WA 6845

Valuing Diversity and Affirmative Action

Applications are invited from women and men who share the University's values, ethics, international outlook, value diversity and have an informed respect for indigenous people.

Curtin reserves the right at its sole discretion to withdraw from the recruitment process, not to make an appointment, or to appoint by invitation, at anytime.

Closing Date: 5pm, Monday, 30 August, 2010.

**Senior Lecturer/Associate Professor/Professor in Corporate/Commercial Law
School of Business Law and Taxation, Curtin Business School**

(Full-time, Fixed-term – 5 years) Level ALC/ALD/ALE (\$90,294 to \$140,050 per annum)
Ref: 1531

CBS is the largest teaching faculty at Curtin University of Technology and one of the most comprehensive business teaching areas in Australia. With a well established international profile, high world rankings and valuable network links our outlook is to be relevant to today's global business environment. We have over 15,000 students and 400 academic and professional staff at campuses in Perth, Sydney, Singapore and Sarawak and many more students associated with CBS through other offshore partners.

The School of Business Law and Taxation, which currently has 24 academic staff, 50 sessional staff and 8 professional staff, seeks to make a senior appointment, in the discipline of Corporate/Commercial Law.

The appointee will have a doctorate in a relevant field and a substantial record of legal teaching, research and publications including the fields of Corporate/Commercial Law. The School is well placed to support legal research and a substantial part of the workload of this position will be allocated to the appointee's research functions.

The successful applicant will be responsible for the design, and the management of the local, on-line and offshore delivery and assessment, of the School's undergraduate and postgraduate units in Corporations Law. The units will be designed in association with the School of Accounting to ensure professional accreditation requirements are met. The appointee will be a member of the School executive team.

Benefits and Remuneration

Employee benefits include up to 17 percent employer superannuation contribution, study assistance, a comprehensive salary packaging program, and flexible and family friendly work practices.

Eligibility

Applicants must meet all essential criteria to be considered for the position. Successful applicants must be eligible to work in Australia for the duration of the appointment.

Contact

Further information about the position can be obtained by contacting Professor Glen Barton, Head of School, on telephone +61 8 9266 7785 or via e-mail at G.Barton@curtin.edu.au

To submit an application, please go to our website www.futurestaff.curtin.edu.au/job-vacancies.cfm and click on the Apply Now button. Alternatively, post your application to:

Ms Beverley Bowen
Administrative Manager
School of Business Law and Taxation
Curtin Business School
Curtin University of Technology
GPO Box U1987
Perth WA 6845

Valuing Diversity and Affirmative Action

Applications are invited from women and men who share the University's values, ethics, international outlook, value diversity and have an informed respect for indigenous people.

Curtin reserves the right at its sole discretion to withdraw from the recruitment process, not to make an appointment, or to appoint by invitation, at anytime.

Closing Date: 5pm, Monday, 30 August, 2010.

12 Tax, accounting, economics and law related meetings

Local

Atax Research Seminar, John Hasseldine (School of Business, University of Nottingham, UK), 'The management of tax knowledge, tax agents and compliance models', Thursday 22 July 2010; 12:30 to 14:00; Faculty of Law Board Room (206), Law Building, University of New South Wales. For catering purposes, please RSVP to Binh Tran-Nam, 02-93859561 or b.tran-nam@unsw.edu.au

The 23rd Annual Conference of the Australasian Tax Teachers Association Conference 2011, co-hosted by the Melbourne Law School and the Monash University Taxation Law and Policy Research Institute, will be held at the Melbourne Law School over 19-21 January 2011. The Conference theme will be "Tax - it's more than numbers". The conference website is: <http://www.atta.law.unimelb.edu.au>

Taxation Institute of Australia <http://www.taxinstitute.com.au> lists many of the TIA conferences, conventions, seminars, breakfast clubs.

For further enquiries, contact Jessi Guy (02) 8223 0043 or email

jessiguy@taxinstitute.com.au. Register online at <http://www.taxinstitute.com.au>

States Taxation Conference, Taxation Institute of Australia, Tenth Annual States' Taxation Conference, Thursday 29 – Friday 30 July 2010, Sofitel Hotel, Brisbane. Call the National Events team on 1300 733 842 for more details.

2010 National GST Intensive Conference, Taxation Institute of Australia, 9 - 10 September 2010, Four Seasons Hotel, Sydney. Call the National Events team on 1300 733 842 for more details.

Annual Tax Lecture and Dinner 2010. The Tax Group at Melbourne Law School is pleased to invite you to attend our Annual Tax Lecture, to be given by the Hon. Justice Richard

Edmonds of the Federal Court of Australia. Justice Edmonds will be speaking on the topic “A Judicial Perspective on Tax Reform”. The aim of the Law School annual tax lecture series is to address the development of taxation law in context of its broad legal, social and historical setting. This Lecture is a free public event. Tuesday 17 August 2010; 5:30pm – Light Refreshments served 6:30pm – Lecture commences; Lecture Theatre G08, Ground Floor – Melbourne Law School, 185 Pelham Street, Carlton 3053. RSVP: Please contact Tessa Dermody, Tax Group Coordinator law-tax@unimelb.edu.au or ph (03) 8344 8924 or you can register online via <http://tax.law.unimelb.edu.au>. Please RSVP by Tuesday 10 August 2010. At 8pm, after the Lecture, you are invited to attend a dinner at University House, at a cost of \$50 per person. Mr Cameron Rider of Allens Arthur Robinson will propose a vote of thanks to Justice Edmonds at the dinner. If you would like to attend the dinner, please return the attached registration form with payment to Tessa Dermody by Tuesday 10 August.

GST in Australia: Looking forward from the First Decade. Featuring experts from around the world this conference will feature a discussion of the Australian goods and services tax ten years after it was introduced, looking at the impact that GST has had in Australia as well as elsewhere, some of the issues that have emerged in practice with the GST, and suggestions for how the GST system could be reformed in the future Organised by Christine Peacock of RMIT University, this conference will be held in Melbourne, and a book of the conference papers will be published by Thomson Reuters. The conference will be on Weds 17th-Thurs 18th November. Register now for a special discounted price available to ATTA members of \$550. Registrations close 13th October. See the attachment for more details, and to register go to <http://www.shortcourses.rmit.edu.au> and search for GST.

University of Sydney Sydney Law School Distinguished Scholars Lecture Series: Professor Michael Dirkis, 27 July 2010. The demise of international tax avoidance? The Internationalisation of Tax Law Policy and Administration in the 21st Century. Lectures presented as part of the Sydney Law School Distinguished Scholars Lecture Series 2010 are free, and pre-registration is not required. Time: 6.00-7.30pm. Location: Foyer (Level 2), Sydney Law School, New Law Building, Eastern Avenue, University of Sydney
Cost: FREE. Contact: Events Coordinator, Phone: (02) 9351 0259; Email: law.events@sydney.edu.au

Single Unit Enrolment Taxation Sydney Law School 2010 Participants in our Legal Professional Development (LPD) program are able to “audit” Postgraduate Units of Study, attending lectures and receiving copies of Lecture Notes. LPD students do not undertake examinations. Study by this method is for interest and information purposes only. Courses are offered by one of two methods, either attendance one night per week for 13 weeks commencing the week beginning Monday 27th July 2009 (Semester 2) or by “intensive” mode. Courses offered as intensive units are normally conducted over four or five days.

Location: The majority of courses are held at the Faculty of Law Building, Eastern Avenue, Camperdown Campus, University of Sydney. A small number of courses are conducted at the St James Campus Building, 173-175 Phillip Street, Sydney.

It is also possible to undertake courses which are conducted as part of the Sydney Law School in Europe program (Cambridge and London). For detailed advice please see:

<http://www.law.usyd.edu.au/fstudent/coursework/LLM/index.shtml>

Cost:

Sydney Law School: \$2,760 (GST free).

Sydney Law School in Europe: \$3,360 (GST free).

This registration fee includes all tuition and university materials. All registrations should be submitted a minimum of one (1) week prior to course commencement. Full payment is required for confirmation of registrations.

Time: Semester length courses are normally conducted from 6.00 pm - 8.00 pm. Semester length units will predominately be taught at the Old Law Building, Phillip St, St James Campus or other central Sydney locations.

Taxation Law Semester 2 2010

Australian Import/ Export Laws LAWS6870-2 Tuesday Evenings (6:00-8:00pm) Adj Prof Alan Bennett*

Capital Gains Tax LAWS6169-2 Wednesday Evenings (6:00-8:00pm) Prof Michael Dirkis
Carbon Trading, Derivatives & Taxation LAWS6956-54 Oct 8, 9 & 11, 12 (9:00am-5:00pm)
A/Prof Rosemary Lyster/ Ms Celeste Black/ Dr Tim Stephens

Chinese International Taxation LAWS6091-5 Aug 11-13 & 16, 17 (9:00am-3:30pm) Prof Jinyan Li*

Comparative Income Taxation LAWS6170-5 Aug 4-6 & 9, 10 (9:00am-3:30pm) Prof Tim Edgar*

Comparative Taxation of Financial Transactions LAWS6906-5 Aug 18-20 & 23, 24 (9:00am-3:30pm) Prof Tim Edgar*

Law of Asset Protection LAWS6953-5 Aug 5, 6 & 12, 13 (8:30-4:30) Dr David Chaikin*

Law Tax Administration LAWS6112-54 Sep 22-24 & 27, 28 (9:00am-3:30pm) Adj A/Prof Cynthia Coleman*

Principles of US Taxation LAWS6951-2 Wednesday Evenings (6:00-8:00pm) Mr Micah Burch

Public Policy LAWS6257-54 Sep 16, 17, 30 & Oct 1, 2 (9:15am- 5:00pm Prof Patricia Apps

Stamp Duties LAWS6124-2 Tuesday Evenings (6:00-8:00pm) Mr Mark Richmond*/ Mr Richard Giannone/Mr Peter Green*

Tax of CFCs, FIFs, & Transferor Trusts LAWS6129-2 Thursday Evenings (6:00-8:00pm) Prof Michael Dirkis

Tax Treaties Special Issues LAWS6946-2 Monday Evenings (6:00-8:00pm) Prof Richard Vann

Taxation of Business & Investment Income B LAWS6841-54 Sep 29, 30 Oct 1, 5, 6 (9:00am-3:30pm) Prof Graeme Cooper

Taxation of Corporate Finance LAWS6125-54 Aug 25-27 & 30, 31 (9:00am-3:30pm) Prof Graeme Cooper

Taxation of Corporate Groups LAWS6244-5 Aug 11-13 & 16, 17 (9:00am-3:30pm) Prof Richard Vann

Taxation of Mergers & Acquisitions LAWS6841-54 Sep 29, 30 & 1, 5, 6 (9:00am-3:30pm) Prof Graeme Cooper

The Impact of Tax on Business Structures and Operations LAWS6825-2 Thursday Evenings (6:00-8:00pm) Ms Chloe Burnett

Transfer Pricing in International Taxation LAWS6123-54 Sep 15-17 & 20, 21 (9:00am-3:30pm) Ms Melissa Heath*

US International Taxation LAWS6171-2 Jul 28-30 & Aug 4, 5 (9:00am-3:30pm) Prof Stafford Smiley*

For further information please contact:

Christopher Pile, Single Unit Enrolment, Faculty of Law, Eastern Avenue, Camperdown Campus, The University of Sydney, NSW 2006

Phone: +61 2 9351 0351 Fax: +61 2 9351 0200, Email: law.singleunit@usyd.edu.au

Overseas

American Accounting Association Calls for paper website <http://aaahq.org/calls/default.cfm>

Canadian Tax Foundation Event schedule 2010 <http://www.ctf.ca/profDev/schedule1.asp>

11th Global Conference on Environmental Taxation Issues (11th GCET)

“Using Environmental Taxation Strategies to Support Climate Change Resilience,”

Imperial Queen's Park Hotel Bangkok, Thailand 3 – 5 November 2010 Website – www.acc.msu.ac.th/gcet2010

Contacts: Dr. Julsuchada Sirisom julsuchada.s@acc.msu.ac.th; Dr. Larry Kreiser l.kreiser@csuohio.edu

Conference Theme: “Using environmental taxation strategies to support climate change resilience”

Subthemes

- Using environmental taxation strategies to support climate change resilience
- Using other economic instruments to support climate change resilience
- Environmental taxation strategies and global competition

Statement of Purpose: The 11th GCET provides an international, interdisciplinary forum to explore issues involved in designing and implementing environmental taxes.

The conference is not intended to advance any particular environmental agenda on an advocacy basis but rather to advance knowledge, understanding, and debate.

11th GCET Host: Mahasarakham University, Thailand

Supporting Partners: Cleveland State University, USA; Macquarie University, Australia; Vermont Law School, USA; Walsh University, USA; University of Pavia, Italy; Green Budget Germany, Germany

The future of indirect taxation: recent trends in VAT and GST systems around the world – a global comparison, Rust, Austria, 9-11 September 2010, The Institute for Austrian and International Tax Law of WU (Vienna University of Economics and Business) together with the PricewaterhouseCoopers Global Network. There is a clear shift emerging, from direct to indirect taxes, as governments worldwide look for ways to raise revenues to finance their budgets. Consumption taxes such as Value Added Taxes (VAT) and Goods and Services Taxes (GST) are increasing in prominence, and now exist in over 150 countries, with other countries planning to introduce consumption tax regimes over the coming months and years. It is important for regulators and practitioners alike to develop their understanding of the various tax systems and how certain issues are solved under different regimes, in order to encourage international trade, allow legislators to learn from other consumption tax systems, and lay the groundwork for the removal of tax obstacles and related costs in global commerce. To this end, Professor Michael Lang, Head of the Institute for Austrian and International Tax Law of WU (Vienna University of Economics and Business), will join with Ine Lejeune, PwC Global Indirect Taxes Network Leader and other key stakeholders from international organisations, to present and compare the different consumption tax regimes, at an exclusive two day conference¹ from 10-11 September, which will begin with an introductory dinner on 9 September. The comparison of regimes will be based around the results of a comprehensive study by academics and practitioners.

The programme will focus specifically around: Scope of Tax; Taxpayers and the role of Permanent Establishments; Taxable Transactions; Place of Taxation Rules; Exemptions, Taxable Amount and Tax Rates; Deductions; Tax Collection, Compliance, Refunds and Abuse; and Designing VAT Law. The aim is to compare approaches, the impact on governments and taxpayers, to identify best practices that could be used elsewhere. Further information will be available at www.wu.ac.at/taxlaw.

Jurisprudential Perspectives of Taxation Law A Colloquium of The Victoria University of Wellington L'Università degli Studi di Ferrara and The International Bureau of Fiscal Documentation, Amsterdam. Conveners: Professor John Prebble (VUW) and Dr Marco Greggi (Ferrara). Invitation to a colloquium of eight seminars at L'Università degli Studi di Ferrara, Italy, on Tuesday and Wednesday 7 and 8 September 2010. The Colloquium will focus on analytical and descriptive legal philosophy as applied to income tax law, examining judicial reasoning in income tax cases. Seminars will examine such questions as: do legal philosophers' expositions of the nature of law adequately explain the nature of income tax law? What light do theories of jurisprudence that have not traditionally examined income tax law shed on this question? While contributions are welcome on all topics of taxation law,

papers that apply jurisprudential analysis to international tax arbitrage or treaty abuse are particularly welcome. (Discussion will generally not be concerned with normative jurisprudence nor with, for instance, whether governments should use taxes to redistribute wealth.) The proposed seminars, which may be adjusted depending on the interests of participants, are:

Tuesday 7 September (9.00 – 17.00)

1. Ectopia of income tax law
2. Fictions of income tax law
3. Form and substance
4. Statutory and treaty interpretation

Wednesday 8 September (9.00 – 17.00)

5. Autopoiesis and income tax law
6. Coherence and analogy
7. Anti-avoidance rules and the rule of law
8. Avoidance and morality

Cost: There is no charge for attendance or for materials. Participants bear their own costs of travel, accommodation, and sustenance.

Eligibility: Most participants will be members of research institutes and university faculties, though there is space for a number of thesis students, legal practitioners and independent scholars. Most participants will be scholars of taxation law, economics, or accounting, but legal and general philosophers are particularly welcome. Numbers will be limited to promote opportunities for discussion.

Materials and additional information: Please consult Prebble Blackboard under “Jurisprudence” to find: a bibliography; a compilation of philosophical writing and common law judicial decisions on which discussion or writing at the colloquium may be based; and a fuller description of the field of study, “Jurisprudential Perspectives of Taxation Law”.

Language: English.

Antecedents: This colloquium will develop themes addressed in the Prebble-Vording seminars at the University of Leiden in 2005, the Prebble-Chowdry seminars at King’s College London in 2006 and the Prebble-Grau seminars at the Complutense University, Madrid in 2008.

Attendance: registration is by e-mail (no special form) to Marco Greggi <universita.ferrara@gmail.com>, who will supply accommodation suggestions. Please copy Rozina.Khan@vuw.ac.nz with name, salutation, and full contact details (postal and courier). Participation offers and offers to write papers, to lead or co-lead seminars, or to comment on papers should go to both conveners, john.prebble@vuw.ac.nz and marco.greggi@unife.it. Registrants who would welcome suggestions about writing papers that analyse tax law from a jurisprudential perspective are warmly invited to contact Professor Prebble. Priority will be given to registrations received by 17 July 2008.

Recent and Pending Cases at the ECJ in Direct Taxation will be held in Vienna from 11-13 November 2010 and organized by the Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business) in close cooperation with the Austrian IFA Branch and the Wolfgang Gassner Research Fund for International Tax Law. Additional information will be placed on our website www.wu-wien.ac.at/taxlaw in due time.

Institute for Fiscal Studies Conferences and seminars

<http://www1.ifs.org.uk/conferences/index.shtml>

International Bureau of Fiscal Documentation. Various courses in Amsterdam, the Netherlands. For details, see <http://www.ibfd.org> The IBFD International Tax Academy (ITA) runs an extensive international course program. Generally all courses are held in Amsterdam. Should you require any further information or wish to register please refer to their web site www.ibfd.org or contact the International Tax Academy at +31-20-554 0160 or by e-mail ita@ibfd.org

For 2010 courses go to

<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>

The ITA also offers tailor-made in-house courses on a worldwide basis for corporate clients, tax administrations and other organizations. Should you have any queries, please contact Arcotia Hatsidimitris, Head of the International Tax Academy by telephone +31-20-554 0180, or by a.hatsidimitris@ibfd.org

ITA Courses Tel.: +31-20-554 0160; Fax: +31-20-620 9397; Email: itacourses@ibfd.org

Transfer Pricing: Intangibles and Intra-Group Finance

Level: Intermediate; Date: 2-4 August 2010; Location: Amsterdam; Price: €1,760 (\$ 2,200);

Early Bird Discount: A 10% discount will be applied to registrations received 45 days or more before the commencement of the course.

Summer Course; Level: Introductory; Date: 16 - 27 August 2010; Location: Amsterdam

Price: €€3,800 (\$ 4,750); Early Bird Discount: A 10% discount will be applied to registrations received 45 days or more before the commencement of the course.

International Fiscal Association Congresses

29 August – 3 September 2010, Rome, Italy <http://www.ifarome2010.it>

2011, Paris, France

International Atlantic Economic Society (IAES) conference www.iaes.org for more information. Prof Dr M. Peter van der Hoek Academy of Economic Studies, Bucharest, Romania and Erasmus University, Rotterdam, Netherlands. Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-3000 DR Rotterdam Netherlands Phone/Fax: +31-10-4081622 E-mail: vanderHoek@frg.eur.nl

International Tax Planning Association Forthcoming meetings

<http://www.itpa.org/meetings.html>

19th Tax Research Network Annual Conference 2010 - Bangor, Wales, *Tax in Troubled Times* Main Conference 7 - 8 September 2010, Doctoral Colloquium 6 September 2010. TRN 2010 will be held in North Wales, at Bangor University. For more information about Bangor and the surrounding area see: <<http://www.bangor.ac.uk>> Details of conference venue, registration procedures, travel and other arrangements go to:

<<http://www2.warwick.ac.uk/fac/soc/wbs/research/trn/events/currentconference>> Any queries should be directed to Professor Lynn Hodgkinson <l.hodgkinson@bangor.ac.uk>

The Delicate Balance: Revenue Authority Discretions and the Rule of Law 23-24

September 2010, Monash Prato Centre, Italy. A workshop sponsored by the Taxation Law and Policy Research Institute at Monash University, Atax, University of New South Wales, and the Centre for Business Taxation at Oxford University.

<<http://www.buseco.monash.edu.au/blt/tlpri/prato-230910.html>> The workshop will explore the tension between discretions and the rule of law across a range of jurisdictions representing a cross-section of the world's economies.

Globalisation Conference <http://www.buseco.monash.edu.au/blt/tlpri/prato-10.html>

Globalisation and Business Challenges in the post-Financial Crisis World, 28-29

September 2010, Prato, Italy. The global financial crisis from which the world's economy is slowly emerging has had a dramatic, and possibly permanent, impact on the process of globalisation and reform of market economy structures and regulations. The speed and magnitude of government responses to the crisis in every area of commercial law and regulation has no historical precedents and innumerable examples point to the changed international business, investment and trade environment that may be possible in the post-crisis world. Some of the world's largest manufacturers and financial institutions have crumbled and governments, corporations and labour are jockeying for position in this new economic world.

University of Toronto, The James Hausman Tax Law and Policy Workshop is designed to bring together distinguished tax scholars both from within Canada and internationally to share innovative scholarship that addresses a full range of tax law and policy issues. The workshops are generally held on Wednesdays at lunch time, in the Solarium at 84 Queen's Park. A light lunch is served. If you would like to receive e-mail notification of upcoming tax law and policy workshop seminar events, please contact: Nadia Gulezko at n.gulezko@utoronto.ca ;
http://www.law.utoronto.ca/visitors_content.asp?itemPath=5/7/0/0/0&contentId=951

Other useful tax and law related conference websites include the International Bar Association:

http://www.ibanet.org/Conferences/conferences_home.aspx

IBFD Course calendar

<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>

Law Conferences Worldwide <http://www.conferencealerts.com/law.ht>

New South Wales Bar Association

http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php

Law Council of Australia <http://www.lawcouncil.asn.au/conferences/events-and-conferences.cfm>

LexisNexis Professional Development Calendar of events

<http://www.lexisnexis.com.au/aus/conferences/calendar/default.asp>

See also the *inTax* Seminars Directory, published in *inTax Magazine*.

Practising Law Institute <http://www.pli.edu/>

New York County Lawyers Association <http://www.nycla.org>

American Bar Association <http://w3.abanet.org/home.cfm>

New York Bar Association <http://www.nysba.org/>

Hieros Gamos Worldwide Law Events Calendar <http://www.hg.org/calendar.html>

For social sciences and humanities conferences, meetings etc, see Mind: The Meetings Index

<http://www.interdok.com/mind> See also the magazine *Australian Conference & Exhibition Diary*, Vamosi Information Publication.

13 Recent publications

Bold indicates ATTA members. Readers are encouraged to notify the Editor of recently written publications for notification, in these pages. Please note some of the overseas publications listed may not yet be available locally.

Local

(2010) 25 (1) *Australian Tax Forum*

New Zealand retirement saving and taxation: lessons from Australia – **Lisa Marriott & Gordon Mackenzie**

Exploring the existence of distinct occupational taxpaying cultures in Australia – Julie Susan Ashby & Paul Webley

Prioritizing principles of a good tax system for small business in informal economies – **Najeeb Memon**

Multilateral formulary apportionment model – a reality check – **Antony Ting**

(2010) 25 (2) *Australian Tax Forum*

Privilege for accountants' tax advice in Australia – Brave new world, or house of straw?

Andrew J Maples and Professor **Robin Woellner**

Legislative design and tax reform: The weakest link? **Paul Kenny**

Complexity of New Zealand's income tax legislation: The final instalment - Kathryn (Siu Ling) Saw and **Adrian Sawyer**

Managing tax system complexity: Building bridges through pre-filled tax returns - **Chris Evans** and **Binh Tran-Nam**

The legal concept of charity in the context of Australian taxation law: The public benefit and commercial activity, important issues for indigenous charities - **Fiona Martin**

Australia's superannuation system: A critical analysis - Rami Hanegbi

Brabazon, Mark 'Barristers' work as a GST-free export' (2010) 84 *Australian Law Journal* 433-38

Cassidy, Julie *Concise income tax*, 5th ed, Leichhardt, NSW, Federation Press, 2010

Costello, Peter 'If it's tax reform you want, try the GST' *Sydney Morning Herald* 23 June 2010 p 17 <http://www.smh.com.au/opinion/politics/if-its-tax-reform-you-want-try-the-gst-20100622-yvgq.html>

Henry, Ken 'Tax reform: opportunities and challenges', Address to the UNSW ATAX Conference, Sydney, 21 June 2010

http://www.treasury.gov.au/documents/1839/HTML/docshell.asp?URL=Tax_Policy_Conference_Speech.htm

CCH and ATTA Doctoral Series – Special Offer for ATTA Members. The inaugural CCH and ATTA Doctoral Series, *The politics of retirement savings taxation: a Trans-Tasman comparison* by **Lisa Marriott** was launched at the ATTA Conference in January 2010. As a special offer to ATTA members, instead of the normal price of \$120, there is a discounted price of \$80 available. Quote ATTA10 (Valid until 31/12/2010) www.cch.com.au/books2010

Sherry, Nick 'Tax reform - a dynamic process', keynote address to The UNSW Australian School Of Taxation Post-Henry Review Tax Conference, The Museum of Sydney, 21 June 2010

<http://ministers.treasury.gov.au/DisplayDocs.aspx?doc=speeches/2010/022.htm&pageID=005&min=njsa&Year=&DocType>

(2010) 13/5 *Tax Specialist*

Goods and services tax – the Gourley principle applies - **Tom Delany**

International tax cooperation: Recent trends and challenges (Part 1) - Ken Lord

Comparative incentivisation in the Asia Pacific - Neil Pereira

The concept of control in taxation law - Peter Madden

Trusts, tax and the turbulent path towards reform (Part 1) - Teresa Dyson and Sarah Hickey

(2010) 44/10 *Taxation in Australia*

So you think you have losses? Daniela Chiew and Tom Roth

Division 7A and use – significant changes from Exposure Draft to final legislative bill - Dung Lam

Reform of Australia's anti-deferral regimes - Neil Billyard and Justin O'Donoghue

Clark v Commissioner of Taxation: Ensuring trust continuity by avoiding trust "fault lines" - Damien Bourke and Daniel Byrne

Bamford in the High Court: Short and sweet - **Richard Vann**

(2010) 44/11 *Taxation in Australia*

Bamford v Federal Commissioner of Taxation - Terry Murphy

TOFA basics: who and what is subject to Div 230 - Emily Kater ATIA, Tax Book Company

Recent anti-avoidance cases in New Zealand - Joanne Dunne

BHPB Finance Limited, the Commissioner of Taxation and a perverse view - Sue Williamson and Ann-Maree Ventura

Overseas

British Tax Review 2010 Number 1

An overview of the new UK regime for offshore funds - Sarah Gabbai & Tony Stitt
HMRC's discussion document on "unallowable purpose" tests - Pete Miller
Drummond v HMRC: thoughts on the Court of Appeal's decision and the judicial approach to tax avoidance - Imran S Afzal
Skatteverket v AB SKF: a new approach to VAT recovery on a share sale? Chris Bates & Julia Lloyd
Arachchige, IDT and Vodafone too: interpretation of statute or judicial law-making? Gary Richards
Philips Electronics UK Ltd v HMRC: more unjustifiable restrictions on loss relief - Timothy Lyons
Law and Tax Law, Judges and Statutes - John Tiley
Legal Professional Privilege and Advice from Non-lawyers - Dennis Dixon
John Stephen Matthews F R Hist. S, HMIT (Rtd) (1937–2009) - Andrew Harper

British Tax Review 2010 Number 2

Proposals for Controlled Foreign Companies reform: a tale of two principles - Michael Devereux
Corporation tax and dividends: income or capital? Jiten Tank And George Weston
HMRC v DCC Holdings (UK) Ltd: is this really the way out of the maze? Tim Crosley
General Electric Capital Canada Inc v The Queen: even straightforward facts confound transfer pricing law - Kim Brooks
Shui On Credit Company Ltd v CIR: general anti-avoidance rule in Hong Kong only applies after the other provisions of the Ordinance - Jefferson Vanderwolk
"Compromise or Fudge?" Reflections on the Law of the UK as it Affects the Taxation of Insolvent Companies - Anthony CR Davis
Australia's Consolidation Regime: A Road of No Return? **Antony Ting**

Caron, Paul L; Kowal, Jennifer M; Pratt, Katherine & Seto, Theodore P
'Pursuing a tax LLM degree: Where?' *Law Educator: Courses, Materials & Teaching eJournal* Vol 6, No 14: Jun 11, 2010; *U of Cincinnati Public Law Research Paper* No. 10-18
Loyola-LA Legal Studies Paper No. 2010-18

Derivatives & Financial Instruments Number 3 - 2010

The Ethical Derivatives and Financial Instruments Lawyer: A Contradictio in Terminis or a Pleonasm? Eelco van der Stok
New US Withholding and Disclosure Provisions: This Isn't Kansas Anymore - Paul Carman
New Tax Rules Applying to Interest Paid into Non-Cooperative Jurisdictions: A French Revolution - Vincent Daniel-Mayeur
Tax Appeal of Hybrid Capital Instruments in Italy through Tremonti Bonds and Basel III Anticipations - Marco Ragusa and Antonfortunato Corneli
Changes Affecting Financial Institutions and Managed Investment Trusts under the New Australia–New Zealand Tax Treaty - Anton Joseph
Netherlands - New Rules on Dividend Claims Regarding Cum-Ex Trades and Late Settlements - MJ Peters

European Taxation Number 7 - 2010 contains the following:

Deductibility of Interest Incurred on Loans Used to Finance Dividend Distributions: Three Cases from Central Europe - Pavel Fekar, Michaela Drábková, Piotr Wysocki, Piotr Maksymiuk and Imke Gerdes
Swiss Salary Withholding Tax Violates Free Movement of Persons Agreement with the European Union - Reto Heuberger and Stefan Oesterhelt
Bulgaria Three Years after Accession: Net Taxation of Non-Residents and Other Amendments - Konstantin Lozev
Tonnage Tax: A Widespread State Aid Regime in the European Union - Gemma Martínez Bárbara
EU update
Commission - Laura Pakarinen
Court of Justice - Laura Pakarinen
Opinion Statement of the CFE on Outbound Dividends: Commission v. Italy (C-540/07)
Opinion Statement of the CFE on the Gielen Case (C-440/08)
The Belgian Patent Income Deduction - Eric Warson and Ruth Claes
First Danish Ruling on Beneficial Ownership - Arne Riis and Nikolaj Bjørnholm
Sweden - New Rules Seek to Make Group Contribution Regime EU Law Compliant
Dunja Edvinsson

International Transfer Pricing Journal Number 4 - 2010

OECD Proposed Revision of Chapters I-III of the OECD Transfer Pricing Guidelines: Business Comments on Selected Issues - Mayra O. Lucas Mas and Giammarco Cottani
Business Restructuring and Permanent Establishments - Joel Cooper and Shee Boon Law
Possible Application of the Berry Ratio for the Distribution Function in the Consumer Electronics Industry in Europe - CJ Eduard A Sporken, Michael A Midzio, Alexander Loh and Martin Wenke
France - Zimmer Case: The Issue of the Deemed Existence of a Permanent Establishment Based on Status as a Commissionaire - Pierre-Jean Douvier and Xenia Lordkipanidze
An Overview of Arm's Length Approaches to Thin Capitalization - Luis Coronado, Patrick Cheung and Justin Kyte
How to Revitalize the EC Arbitration Convention: The New Recommendations of the Joint Transfer Pricing Forum - Federico Di Cesare
Xilinx: The Unfinished Business - Anton Joseph
Brazil - Amended Transfer Pricing Rules - Luís Eduardo Schoueri and Natalie Matos Silva
Canada - How to Deal with Affiliation in Interpreting the Arm's Length Principle: The GE Case Reviewed - Erik Kamphuis
Japan - New Documentation Rules: More of the Same? Karl Gruendel and Jon Jenni
Kazakhstan - New Transfer Pricing Law in Force - Almabek Zhabbarov and Assel Kulisheva
United Kingdom - Controlled Foreign Companies Reform: How the Proposed New Rules Interact with Transfer Pricing Legislation - Diane Hay
United States - Pricing of a Guarantee Fee in a Related-Party Context - James A Riedy, Nabeel Anwar and Deloris R Wright

Kleinbard, Edward D 'The Congress within the Congress: how tax expenditures distort our budget and our political processes', *University of Southern California Legal Studies Working Paper Series* <http://law.bepress.com/usclwps/lss/art61>

Michael Lang, Jianwen Liu, Gongliang Tang (eds); assistant editors: Oliver-Christoph Günther, Bristar Mingxing Cao *Europe-China tax treaties*, Kluwer (ISBN: 978-90-4113-216-1), 2010. The order form for the book is available for download www.wu.ac.at/taxlaw

Pope, Jeff & Owen, Anthony D 'Emission trading schemes: potential revenue effects, compliance costs and overall tax policy issues' (2009) 37 (11) *Energy Policy* 4595-4603

(2010) 11 (2) *Theoretical Inquiries in Law* Comparative Tax Law and Culture

<http://www.bepress.com/til>

Introduction

An Examination of Convergence and Resistance in Global Tax Reform Trends - **Kathryn James**

The Public Control of Corporate Power: Revisiting the 1909 U.S. Corporate Tax from a Comparative Perspective - Ajay K. Mehrotra

From Mumbai to Shanghai, with a Side Trip to Washington: China, India, and the Future of Progressive Taxation in an Asian-Led World - Michael A Livingston

The Social Norm of Tipping, Its Correlation with Inequality, and Differences in Tax Treatment Across Countries - Yoram Margalioth

Ordinary People, Necessary Choices: A Comparative Study of Childcare Expenses - Tsilly Dagan

Wedded to the Joint Return: Culture and the Persistence of the Marital Unit in the American Income Tax - Marjorie E Kornhauser

Tax Transplants and Local Culture: A Comparative Study of the Chinese and Canadian GAAR - Jinyan Li

Globalization and Modernization as Drivers for Tax Reform in the Socialist Market Economy - Li Jin and **Richard Krever**

Is Tax Law Culturally Specific? Lessons from the History of Income Tax Law in Mandatory Palestine - Assaf Likhovski

Comparative Taxation and Legal Theory: The Tax Design Case of the Transplant of General Anti-Avoidance Rules - Carlo Garbarino

Tax Levels, Structures, and Reforms: Convergence or Persistence - Neil Brooks and Thaddeus Hwong

14 ATTA members in the media

Over the years many members of ATTA have been quoted in media. This item will exist primarily from input by members. Please forward your items to the editor and New Zealand contributions particularly welcome.

Evans, Chris 'Labor has only itself to blame, says tax expert', *Lateline Business* 23 June 2010 <http://www.abc.net.au/lateline/business/items/201006/s2935396.htm>

Krever, Rick

7 May 2010, discussion on "The Henry Review" on ABC Radio National's The National Interest.

24 May 2010, discussion on "Resources super profits tax" on ABC1's 7:30 Report.

Peacock, Christine

Discussion on "Ten years of GST" on MTR1377 (Melbourne) with Luke Ball, 29 June 2010

Discussion on "Ten years of GST" on 2CC (Canberra) Breakfast Show with Mark Parton, 30 June 2010

Discussion on "Ten years of GST" on ABC 666 (Canberra) Drive Program with Louse Maher, 30 June 2010

Discussion on "Ten years of GST" on ABC 774 (Melbourne)

Breakfast Show with Tracy Batram, 1 July 2010

Discussion on "Ten years of GST" on 2FM (Sydney), 1 July 2010

Discussion on "Ten years of GST" on ABC 612 (Brisbane) Breakfast Show with Kelly Higgins-Devine, 1 July 2010

Discussion on "Ten years of GST" on ABC Gold Coast, 1 July 2010.

Discussion on "Ten years of GST" on 92.1 RTRFM (Perth)

Discussion on "Ten years of GST" on ABC North West WA Statewide Drive with Barry Nicholls, 1 July 2010

Discussion on "Ten years of GST" on ABC South East (South Australia), 2 July 2010.

White, David 'Labor has only itself to blame, says tax expert', *Lateline Business* 23 June 2010 <http://www.abc.net.au/lateline/business/items/201006/s2935396.htm>

15 Blast from the past

Photo of Economics and Commerce Ian Wallschutzky and Brian Gibson – carrying out taxation study, the University of Newcastle, Australia – 1991
<http://www.flickr.com/photos/uon/4667893575>

Photo of English taxation experts, the University of Newcastle, Australia – 1993
<http://www.flickr.com/photos/uon/4441686805> . Does anyone know who they are?

14 Quotable quotes

“The GST was not without its controversy. Social welfare groups and unions opposed it. Labor figures made astonishing claims: such as the former Queensland Minister for Energy who claimed electricity price rises would force people to take cold showers and that "cold baked beans for lunch, cold fish and chips for dinner would become part of the Australian staple diet". The Professional Hairdressers Association claimed people would not be able to afford haircuts and without assistance baldness would increase. The left-wing Australian Institute claimed "65 more people will die each year".

It was all predicted - starvation, baldness and death. Why should we mark the anniversary? It gives perspective. It allows you to see how far things have come. And to recall, now the evidence is in, just who is credible on tax reform and who is not.”

Source: Costello, Peter 'If it's tax reform you want, try the GST' *Sydney Morning Herald* 23 June 2010 p 17; <http://www.smh.com.au/opinion/politics/if-its-tax-reform-you-want-try-the-gst-20100622-yvgq.html>

“I fear most of what passes for economic debate in the election campaign will be of little consequence. Labor dumped its emissions trading scheme and emasculated its resource super profits tax for fear of being accused of introducing "a great big new tax", but that won't stop both sides accusing each other of planning to do just that.”

Source: Gittins, Ross 'Show us your ticker, Gillard, before you force us to vote' *Sydney Morning Herald* 14 July 2010 p 15; <http://www.smh.com.au/opinion/politics/show-us-your-ticker-gillard-before-you-force-us-to-vote-20100713-109ch.html>

“Cycling is his preferred mode of transport. "Riding a bike is cheap, good exercise and there's the environmental factor," he says. "There aren't really any negatives apart from the fact that you almost get killed every day.””

Source: Valent, Dani 'Favourite things: Shaun McKinlay, Barista' *Good Living, Good Weekend Sydney Morning Herald* 26 June 2010 p 39

“The Henry review of taxation was supposed to be a chance to reform the tax system. To an economist tax reform means to impose efficient and non-distorting (in the sense of changing investment and other behaviour) taxes.

To the political Left it means more tax, to the political Right it means less tax. So when people use the term reform they mean entirely different things.”

Source: Johns, Gary ‘Don’t throw it all away in clearing the decks, PM’ *The Australian* 8 July 2010 p 12

<http://www.theaustralian.com.au/news/opinion/dont-throw-it-all-away-pm/story-e6frg6zo-1225889143483>

GST in Australia: Looking forward from the First Decade

A discussion of the Australian Goods and Services Tax ten years after it was introduced.

Dates:	Wednesday 17 th - Thursday 18 th November 2010.
Location:	RMIT University's new Emily McPherson Building, Corner of Russell and Victoria Streets, Melbourne. Now home to the Graduate School of Business & Law

Participate in a discussion looking at the impact that the GST has had in Australia as well as elsewhere, some of the issues that have emerged in practice with the GST, and suggestions for how the GST system could be reformed in the future.

The conference is being organised by RMIT University, and a book of the conference papers will be published by Thomson Reuters.

Pricing

SPECIAL PRICE FOR ATTA MEMBERS- \$550.

The price includes the conference dinner and cocktail party and a copy of the book once published after the conference.

Go to this website to register and search for GST:

<http://www.shortcourses.rmit.edu.au>

Registrations close 5pm Wednesday 13th October, 2010.

Please let Christine Peacock know if you will not be attending the conference dinner or cocktail party, or if you have any special dietary requirements.

Ph. (03) 9925 1598

E-mail: Christine.peacock@rmit.edu.au

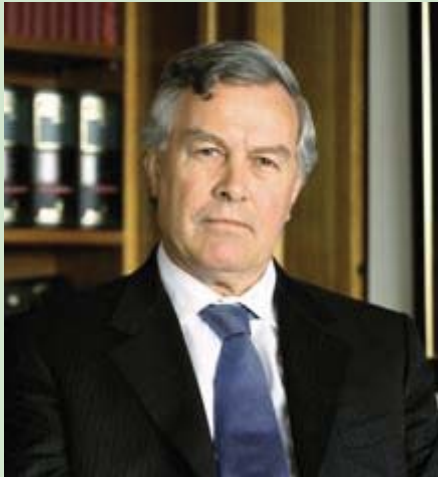
Draft program:Wednesday, 17th November 2010

Time	Speaker	Topic
9:00am-9:30am	Conference opening	
<i>GST and Government session</i>		
Chair: David White. Associate Professor, Victoria University of Wellington		
9:30am-10:00am	Rita de la Feria. Senior Research Fellow, University of Oxford	Political Obstacles in Optimal GST Policy
10:00am-10:30am	Brenda Berkeley. General Manager, Indirect Tax Division, Treasury.	GST- The view from Treasury
10:30am-11:00am	Gordon Brysland. Senior General Counsel, Australian Government Solicitor	GST and government in 2010
11:00-11:30am Morning tea/coffee		
<i>Interpreting GST Law</i>		
Chair: Peter Hill. Managing Writer, Thomson Reuters		
11:30am-12:00pm	Denis McCarthy. Executive Director, PWC	Why is GST law the way it is?
12:00pm-12:30pm	Robert Olding. Senior Tax Counsel, ATO	Interpretation of the GST Act- Towards a principled basis?
12:30pm-1:00pm	Andrew Sommer. Partner, Clayton Utz	Application of the GST law to complex transactions
1:00pm-2:00pm Lunch		
<i>International and comparative issues regarding GST</i>		
Chair: Ben Terra. Professor, Universities of Amsterdam and Lund.		
2:00pm-2:30pm	Rebecca Millar. Associate Professor, University of Sydney	The destination principle: Future directions and challenges
2:30pm-3:00pm	John Wallace. Executive Director, Ernst & Young	Implications for GST in the Asia- Pacific region
3:00-3:30pm	Wei Cui. Associate Professor, Chinese University of Political Science and Law	How China's VAT reform is borrowing from Australian experience
3:30-4:00pm Afternoon tea/coffee		
<i>Financial services (Part 1)</i>		
Chair: Rita de la Feria. Senior Research Fellow, University of Oxford		
4:00pm-4:30pm	Tim Edgar Professor, Osgoode Hall Law School, York University and the Faculty of Law, University of Sydney.	The Australian GST and how it squares with what is going on elsewhere
4:30pm-5:00pm	Michael Evans. Chartered Accountant, Taxsifu.	The GST treatment of financial services in Australia.
7:00pm- 10:00pm Conference dinner: TBC		

Thursday, 18th November 2010

Time	Speaker	Topic
Financial services (Part 2)		
Chair: Rita de la Feria. Senior Research Fellow, University of Oxford		
9:00am-9:30am	Ross Stitt. Partner, Allens Arthur Robinson	The uncertainties surrounding input tax credit entitlement in Australia
9:30am-10:00am	Ben Terra. Professor, Universities of Amsterdam and Lund.	Deductions of input tax: the triple A; Attribution, Apportionment and Allocation.
10:00am-10:30am	Marie Pallot. Inland Revenue Department, New Zealand	The GST treatment of financial services from a New Zealand perspective.
10:30am-11:00am Morning tea/coffee		
Real property session		
Chair: Rebecca Millar. Associate Professor, University of Sydney		
11:00am-11:30am	Ken Fehily. Fehily Associates	Residential premises
11:30am- 12:00pm	Lachlan Wolfers. Partner, KPMG	GST and real property in Australia
12:00pm-12:30pm	David White. Associate Professor, Victoria University of Wellington	The GST treatment of real property from a New Zealand perspective
12:30pm-1:30pm Lunch		
GST Anti-avoidance		
Chair: Michael Walpole. Professor and Associate Head of School (Research), University of NSW		
1:30pm-2:30pm	Jeremy Geale. Barrister, and Gina Lazanas. Partner, Balazas, Lazanas & Welch	The GST anti-avoidance provisions
2:30pm-3:00pm	Eugen Trombitas. Partner, PWC (Auckland)	New Zealand experience with a GST GAAR
3:00pm-3:30pm Afternoon tea/coffee		
GST Administration		
Chair: Tim Edgar. Professor, Osgoode Hall Law School, York University and the Faculty of Law, University of Sydney.		
3:30pm-4:00pm	Peter Hill. Managing Writer, Thomson Reuters.	The Binding GST Rulings System- Its Heritage and Future
4:00pm-4:30pm	Michael Walpole. Professor and Associate Head of School (Research), University of NSW.	The principles and practice of refunds of GST
4:30pm-6:30pm Cocktails in the Emily McPherson Building		

Melbourne Law School presents the 2010 ANNUAL TAX LECTURE



“A Judicial Perspective on Tax Reform” The Hon. Justice Richard Edmonds Federal Court of Australia

Justice Richard Edmonds was appointed as a Judge of the Federal Court of Australia in May 2005. From 1974 to 1985, his Honour practised as a partner with Allen Allen & Hemsley (now Allens Arthur Robinson) specialising in revenue law. His Honour was called to the NSW Bar in 1985 and took silk in 1995. At the Bar his Honour continued to specialise in revenue law and appeared in a number of leading cases. His Honour serves on a number of the Court's panels, including the taxation panel, and expects to continue to be involved in the development of tax law through his docket of cases and regular sittings of the Full Court. His Honour has a particular interest in the Australian taxation of international operations and the construction and application of Australia's general anti-avoidance provisions.

The Tax Group at Melbourne Law School is a focal point for excellence in tax research and education.



MELBOURNE LAW SCHOOL

- DATE:** Tuesday 17 August 2010
TIME: 5:30pm - Light refreshments
6:30pm - Lecture commences
8:00pm - Dinner at University House
- VENUE:** Lecture Theatre G08
Ground Floor
Melbourne Law School
185 Pelham Street, Carlton 3053
- RSVP:** To attend the lecture please register online -
<http://www.tax.law.unimelb.edu.au/> by Tuesday
10 August. (Free of charge)
- To attend the dinner please complete registration
form on the reverse side of flyer.
(\$50 per person)

ANNUAL TAX LECTURE DINNER

Tax Invoice - The University of Melbourne ABN 8400 270 5224

Yes I would like to attend the Annual Tax Lecture Dinner (please tick) _____

Name (please print): _____

Title: _____

Organisation: _____

Position: _____

Address: _____

Telephone: _____

Email: _____

Costs: The fee covers the costs of a 3 course dinner and beverages at University House

Dinner ____ \$50 (inc. GST)

Special Dietary Requirements: _____

I enclose payment of: \$ _____

Debit: __ Visa __ Mastercard

Card number: _____ / _____ / _____ / _____

Name of Cardholder: _____

Expiry Date: ____ / ____ Signature: _____

Cancellations must be received at least 3 days prior to the event for a refund to be given



MELBOURNE LAW SCHOOL

Please return registration form to:

Tessa Dermody
Coordinator - Tax Group
Melbourne Law School
The University of Melbourne
VIC 3010

Email: law-tax@unimelb.edu.au

Fax: 03 9349 4623

Phone: 03 8344 8924

Please register by Tuesday 10 August



MELBOURNE LAW SCHOOL

Australia's first, Australia's global

<http://www.tax.law.unimelb.edu.au/>

ATTA News August 2010

<http://www.atax.unsw.edu.au/atta/newsletter.htm>

Editor: Colin Fong, Faculty of Law, University of New South Wales, Sydney
c.fong@unsw.edu.au

ATTA website <http://www.atax.unsw.edu.au/atta>

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1 Presidential column

Well my long list of reminders has finally come to an end with the CCH and ATTA Doctoral series deadline of 31 July 2010 having now passed. Thank you to everyone who considered making a submission for this prestigious series. The Doctoral Series Editorial Board will now consider submissions it has received.

Before leaving the CCH and ATTA Doctoral series, a reminder that the special discount arrangements for ATTA members who wish to purchase the first publication in this series (\$80 rather than the normal price of \$120) still applies. Quote ATTA10 (Valid until 31/12/2010) www.cch.com.au/books2010.

The ATTA 2011 conference is another month closer and the committee continues to work very hard behind the scenes on making this another much anticipated ATTA conference.

Finally, our New Zealand colleagues have advised that they are unfortunately unable to host the 2012 conference as originally planned. I am delighted to advise that the 2012 conference will now be hosted by the University of Sydney Law School who were originally to host the 2013 conference. I would like to record my sincere thanks to Professor Richard Vann for accommodating the change for the 2012 conference.

All the best.

Professor Dale Pinto
President
Dale.Pinto@cbs.curtin.edu.au

2 ATTA 2011 Conference

As notified in the conference call for papers, the submission date for abstracts for those attending the postgraduate research student session was Friday 16 July. Your conference organising committee will review the abstracts and advise all of those who submitted abstracts by the end of July 2010.

For those wishing to present a paper at the conference other than at the postgraduate research student session, the cut off date for submission of abstracts is Friday 24 September 2010.

Critical Dates

24 September 2010	Final date for submission of abstract of paper for those intending to present at a session other than the postgraduate student session. Acceptance will be notified by the end of October.
Friday 10 December 2010	Final date for Registration at 'early-bird' rate (A\$390). Thereafter, registration will be A\$440.
Friday 10 December 2010	Final date for submission of written conference paper to be eligible for conference paper prize(s) in the 'Best paper' and 'Best paper upon the subject of tax teaching' categories.
Wednesday 5th January 2011	Final date for submission of written conference papers for inclusion in full conference papers made available to conference attendees.

Queries?

Should you have any queries regarding the academic programme, please contact Mark Burton (email: maburton@unimelb.edu.au ; telephone: +61 3 9035 4239). For inquiries concerning conference administration please contact: Ms Tessa Dermody (tdermody@unimelb.edu.au ; telephone: +61 3 8344 8924, fax: +61 3 9349 4623).

We look forward to warmly welcoming you to the conference in January,

Your 2011 Conference Organising Committee

3 Arrivals, departures and honours

Congratulations to **Paul Kenny** who has been promoted to Associate Professor, Flinders University, effective 1 July 2010.

Eva Huang has been appointed a lecturer in Business Law at the University of Sydney Faculty of Economics and Business effective from July 2010.

Before joining academia in January 2003, Dr **Phil Lignier** had been working as a tax practitioner in Brisbane for many years. What determined his change of career was the desire to do a PhD. He was first employed as an accounting and tax lecturer at CQU in Rockhampton before moving to QUT in early 2008. Phil enjoys teaching and interacting with students, however, research is his preferred activity. He completed his PhD in Taxation with Atax where he had the immense privilege to be supervised by Chris Evans. Chris was a great mentor, and they are now working together on an interesting international project involving six countries. The move to Griffith was the opportunity of a promotion to Senior Lecturer, and also offered the possibility to work closer to home on the Gold Coast.

Phil's research interests are mainly anchored around the study of the tax compliance costs and benefits of small businesses. He is also now developing an expertise in environmental taxation, in particular the taxation of transport externalities with a paper hopefully ready to be presented at the next ATTA conference in Melbourne.

Congratulations to **Sunita Jogarajan**, a senior lecturer at the Melbourne Law School who was awarded a 2010 citation for "outstanding contributions to student learning" by the Australian Learning and Teaching Council. Sunita teaches tax to LLB and Commerce students. She also co-teaches in a number of specialist tax subjects in the Melbourne Law Masters. Ms Jogarajan's citation was made "For ongoing dedication and innovation in engaging and enthusing widely diverse cohorts of students in their study of the traditionally daunting subject of taxation law."

Source: <http://www.law.unimelb.edu.au/index.cfm?objectid=4B1D1CB1-B0D0-AB80-E28E8C05438EC230&DiaryID=4878>

Visitors to Atax during 2010 include the following:

Atax research fellows 2010:

Professor **John Hasseldine** (School of Business, Uni of Nottingham) July 2010

Dr **Ben Alarie** (Faculty of Law, Uni of Toronto), October 2010

Abe Greenbaum Fellow 2010:

A/Prof **Ern Chen Loo** (School of Accountancy, University Technology MARA), November 2010

Academic visitors

Professor **Andrew Halkyard**, (Faculty of Law, UHK) here now for long term

Vince Mangioni (School of Built Environment, UTS) here now until end of 2010

Dr **Alfred Tran** (College of Business & Economics, ANU) coming in October 2010

Bryan Pape has resigned from the University of New England to contest a New South Wales Senate seat. He ran in the City to Surf foot race in Sydney on Sunday 8 August 2010 wearing a T-shirt supporting his campaign for a NSW Senate seat.

Both **Clare Hyden** (Treasury, team name: Wet Noodles)

<http://www2.oxfam.org.au/trailwalker/Sydney/team/397> and **Michael Blissenden** (University of Western Sydney, team name: Don't abuse the ref!)

<http://www2.oxfam.org.au/trailwalker/Sydney/team/397> will be participating in the Oxfam Trailwalker, 27-29 August 2010, a 100km endurance walk from the Hawkesbury to the Harbour, overnight, in teams of four, through the Australian bush. They are doing all this to raise money for Oxfam Australia, who work to fight poverty and injustice in 29 countries around the world, including Indigenous Australia. **Colin Fong** will be cycling in his second Ride for refugees with his team, St Stephen's Pedal Pushers <http://my.e2rm.com/personalPage.aspx?registrationID=931974&LangPref=en-CA> on Saturday 18 September, from Sydney International Equestrian Centre, Horsley Park, hoping to do either 25 or 50 kms. All donations to Oxfam Australia and Ride for refugees are tax deductible.

Chris Evans and **Fiona Martin** were signatories to An Open Letter of economists who are convinced by the evidence that the coordinated policies of the Australian Labor Government have prevented the Australian economy from a deep recession and prevented a massive increase in unemployment.

<http://images.brisbanetimes.com.au/file/2010/08/16/1781211/Labor%27s%20Stimulus%20Package%2C%202010.pdf?rand=1281938198564>

4 Book reviews

Krever, Rick *Australian taxation law cases*, Thomson Reuters, 2010

Australian Taxation Law Cases is a useful resource for lecturers and tutors to recommend to students. As much as we may encourage students to read full cases, this may be an unrealistic expectation, particularly if students are completing their first tax course. In this case, students may not be familiar with reading cases, and no know how to go about breaking the case down into the relevant points.

Australian Tax Law Cases organises key tax cases by topic, and follows the order that topics are often taught to students in an introductory tax course. The book contains a chapter looking at constitutional issues, then five chapters dealing with income, four chapters looking at deductions, then moves on to a chapter of tax accounting cases and a chapter of trading stock cases. Later chapters include four chapters on various entities, and a chapter each on international issues, tax avoidance, tax administration and GST.

I found the most useful part of this book to be how the cases are set out. Each case is divided into four sections: facts, decision, relevance of the case today, and if the case was decided today. The facts and decision are summarised as briefly and simply as possible, which will certainly be appreciated by students. By also having the sections “relevance of the case today” and “if the case was decided today”, students can appreciate why the case was important, and can also gain an appreciation as to how the relevance of a case may change based on changes to legislation since the decision date.

If you are teaching an introductory tax course, particularly to students who do not have a legal background, I would recommend making use of *Australian Taxation Law Cases*. (Although I'm sure we will all still try to encourage students to read the full cases!)

Kathrin Bain,
Associate Lecturer, Atax

Deutsch, Robert *Fundamental tax legislation*, Thomson Reuters, 2010

Tax can be a daunting subject for a student to study for the first time, particularly when they realise how many pieces of legislation are needed to be referred to in even an introductory level course. The 2010 Fundamental Tax Legislation provides a condensed version of the following legislation: Income Tax Assessment Act 1936 and 1997; Income Tax Assessment Regulations 1997; Income Tax Regulations 1936; Income Tax Rates Act 1986; International Tax Agreements Act 1953; Fringe Benefits Tax Assessment Act 1986; Taxation Administration Act 1953; Income Tax Act 1986; A New Tax System (GST) Act 1999 and A New Tax System (GST) Regulations 1999.

The book not only provides the main sections of these Acts and Regulations which is expected to be needed by tax students, but also a very useful introductory chapter. The introductory chapter provides students a brief overview of the Australian taxation system, including the various types of taxes and key concepts such as the taxation formula. A table is also provided that summarises the main Federal and State taxes and where they are dealt with in the various pieces of legislation contained in the book. After the introductory chapter, before delving into the legislation, a brief chapter covering significant developments that occurred in 2009 is provided.

There are a number of different versions of condensed tax legislation that students can make use of, but I have found this version “user-friendly”. I currently use it in my teaching of an introductory tax course and have found it contains all the provisions I have needed to refer to.

Kathrin Bain,
Associate Lecturer, Atax

5 Call for ATAX Research Fellowship Applicants 2011

In 2011 Atax will offer two Research Fellowships to international academics and professionals keen to further their research in the field of taxation and related disciplines. Each Fellowship is valued at up to A\$7,500.

Research Fellows normally spend four weeks working at Atax on a mutually agreed area of research. During their stay, Fellows are involved in the following activities:

- ✦ producing at least one research paper on taxation, preferably in collaboration with Atax academic(s), to be published in a refereed journal with due acknowledgement of the Fellowship;
- ✦ conducting an Atax research seminar for interested members of the broader tax research community; and
- ✦ participating in Atax collegial activities during the period of the Fellowship.

Atax will provide office space and computer equipment at its campus in Sydney, Australia. Fellows will be responsible for organising their own travel and accommodation arrangements. The preferred timing for successful applicants to undertake the Fellowship is August - October 2011, but other times of the year may also be possible.

Selection

Selection is based on the applicant’s research proposal and on their ability to contribute to the Atax research profile. A track record in collaborating with Atax academics will be considered as an advantage.

Application

Applications are invited from overseas academic and professional researchers working in taxation and related disciplines from around the world. To apply, applicants must send a letter of application, indicating the area they wish to research under the Fellowship, a current curriculum vitae and their preferred timing to undertake the Fellowship.

Applications should be sent to:
Associate Professor Binh Tran-Nam, Research Fellowship Convenor
Atax
UNSW SYDNEY NSW 2052
AUSTRALIA
Email: b.tran-nam@unsw.edu.au

Applications to undertake the Research Fellowship in 2011 must be received by 19 November 2010. Successful applicants will be notified by 31 December 2010 and undertake the Fellowship in 2011.

Further information

For further information about the Research Fellowship, please contact Associate Professor Binh Tran-Nam by phone on +61 (2) 9385 9561 or by email b.tran-nam@unsw.edu.au

6 New Zealand developments

New Zealand Inland Revenue Department Compliance Focus

On 23 July 2010, the Inland Revenue Department (IRD) released their Compliance Focus for 2010-11. Those that can expect to receive additional attention from the Inland Revenue in the year ahead are:

- Individuals who divert personal income to companies, trusts or PIEs (portfolio investment entities), which allows them to avoid paying the top marginal tax rate or to claim additional welfare benefits. Of particular interest to the IRD are payments of excessive remuneration, income splitting, and asset transfers to minors.
- High-wealth and high-income individuals who use business shelters or internal restructuring (with no visible commercial benefit) in order to obtain a tax advantage.
- Families who use schemes to structure their income, allowing them to claim additional welfare support, or reduce child support obligations.
- Individuals taking advantage of the tax exempt status of registered charities. The IRD intends to work with the Charities Commission to minimise the opportunities for individuals to exploit the tax benefits intended to advantage not-for-profit entities. In particular, the IRD is planning to identify charities where individuals associated with the entity derive a financial benefit from the charity, or where false expenses and invoices are created by the charitable organisation.
- Individuals engaging in property transactions. Property transactions are frequently highlighted as an item of interest to the IRD. Specific activities of interest for the year ahead are:
 - o Individuals that engage in a number of property transactions
 - o Where private expenses are claimed as tax deductions in relation to property transactions
 - o Non-filing of property-related income
 - o Sales of property purchased off plans
 - o Rental losses claimed on owner occupied private homes owned through loss attributing qualifying companies

o GST property refunds paid when a property was purchased, but no GST was returned on sale of the property

In the media release accompanying the announcement of the Compliance Focus, the Commissioner of the Inland Revenue (Bob Russell) suggests the aim of the programme is to 'ensure everyone pays their fair share', noting that the IRD are 'increasingly using a range of tools to provide intelligence to detect those kinds of behaviour'. The Compliance Focus 2010-11 follows on from the success of the programme in the previous year, which was the first time the IRD had released detail of the compliance programme.

Lisa Marriott

7 UK developments

Conservative-Liberal Democrat Coalition Reaches 100 Day Milestone

On 18 August David Cameron (the Conservative Prime Minister) and Nick Clegg (the Liberal Democrat Deputy Prime Minister) passed the milestone of 100 days in power. To coincide with this milestone Reform released a report that summarised the coalition government's performance so far. This report draws on four cross-party conferences held over June and July on welfare, education, public sector productivity and healthcare.

Reform argued that the coalition was right to state that reducing the deficit is its most important task. The emergency Budget introduced by George Osborne contained the goal of eliminating the structural deficit within the term of a Parliament. Reform also argued that the coalition was also right to emphasise that the majority of the work in rescuing the public finances should come through spending cuts not tax rises, given the damaging effect that tax increases can have on economic growth.

However, Reform raised concern over proposals that the coalition introduced to achieve these goals. Key tax policy changes that the coalition has introduced in its first 100 days included: increase in the rate of VAT, increase in the rate of Capital Gains Tax, increase in the contribution rates for national insurance (although below those proposed by the previous government). While the approach of emphasising revenue raising through taxes on consumption is the correct one a better approach would have been to have broadened the base of the VAT rather than raising the rate (as has been argued by Reform and the OECD). The coalition has also introduced an independent Office for Budgetary Responsibility and Office for Tax Simplification. While greater transparency and certainty in the tax system would be welcome, the early work of the Office for Tax Simplification has been undermined by proposals by coalition Ministers, such as Vince Cable, for replacing university tuition fees with a graduate tax.

The Reform report on the coalition's first 100 days can be found at: www.reform.co.uk .

Patrick Nolan

8 Australian and New Zealand tax and related PhD and SJD theses completed and in progress

In the *ATTA News* for December 2002, March 2004, April 2005, June 2006, June 2007, July 2008 and September 2009 I published a list, which contained Australian and New Zealand tax and related PhDs and SJDs completed and in progress. During the past year, a

number of doctoral theses were completed and I found out about others, which were not on the original lists. I did circulate a list to be updated during the doctoral workshop at this year's ATTA conference but it went astray during distribution.

Please notify me of any, which have commenced or have been completed and or have been accepted for publication. I hope to issue a new list in October or November 2010. See the earlier issues for information required ie Author, Title of thesis, Institution, Supervisor/s, expected date of completion (optional). For completed ones, if published, please supply the title, place of publication, publisher, date of publication. If available electronically, please supply the URL. If you wish to preview the list before publication, please let me know by email.

Colin Fong

9 Prizes and Scholarships

Graham Hill IFA Research Prize

Applications invited for GRAHAM HILL IFA RESEARCH PRIZE
Fully paid participation in IFA Congress and Poster Program in Paris, 11-16 September, 2011

International Fiscal Association (Australian Branch) and Australasian Tax Teachers Association

Justice Graham Hill, who was the patron of ATTA and the president of the 2003 International Fiscal Association (IFA) Congress in Sydney and a leading figure in tax in Australia for more than 30 years, died in August 2005. The Australian IFA branch in association with ATTA has established a prize in his memory known as the Graham Hill IFA Research Prize.

Applications for the Prize are invited from current doctoral students working in international or comparative taxation in Australia. Members of ATTA supervising eligible doctoral students are requested to bring the prize to the attention of their students. If you are a member of ATTA and have your own thesis in progress, you are also encouraged to apply.

The Prize

The Australian IFA branch will pay for one Australian doctoral student to attend an IFA Congress once every two years as part of the Poster program. This involves preparing posters explaining the subject of the thesis and discussing the thesis with interested participants in the Congress.

The prize will next be offered in relation to the annual IFA Congress in Paris 11-16 September, 2011.

The payment includes an advance purchase economy airfare and per diem to cover budget hotel for six nights and other incidental expenses. The prize will be paid as a cash sum in advance, not against receipts. The winner participating in the poster program will not need to pay the registration fee for the Congress but will be given complimentary registration by IFA (which is the standard arrangement for the poster program).

The winner must provide a brief report to the IFA Australian Branch and ATTA within one month of the end of the conference about their experience in attending the conference.

The winner of the prize for 2007 was Ms Kathryn James of Monash University Law School and for 2009 Fiona Martin of Atax, UNSW.

Application process

All doctoral students enrolled at Australian universities working in subjects that have an international or comparative tax dimension are eligible. Applicants will have made progress on their thesis at least to the point that they have a detailed thesis proposal and have written at least one full chapter.

Applications should be sent to Professor Dale Pinto of Curtin University of Technology, email Dale.Pinto@cbs.curtin.edu.au The initial application should be a single Word document and need only include the following information:

Name

Contact details, including email

Current title and abstract of thesis

Current state and projected timeline for completion of thesis

Brief indication of the international or comparative element of the thesis (this will often be evident from the title or abstract but needs to be clear to be eligible to apply)

Applications are due by 31 October 2010.

After an initial vetting of the applications by the judging panel, eligible students will be contacted by ATTA and asked to submit a sample of one or more thesis chapters and a report from the thesis supervisor(s). The prize is not dependent on completion of the thesis. Indeed one of the general purposes of the poster program is to obtain input into the finalisation of the thesis from the international group of tax scholars and professionals who attend IFA (usually in excess of 1,000 registrants).

ATTA will appoint a panel of judges in due course.

The winner of the prize will be announced at the Annual ATTA conference in January 2011, to be held in Melbourne. This allows time for the winner to prepare for the Poster Program at the IFA Congress.

10 Malaysian Legal and Tax Information Centre - Free Access to Law

We write this to inform that MLTIC, a free web portal that provides Malaysian law and tax updates modeled along the lines of Singapore Law Watch and AustLII, is now online at *www.malaysianlaw.my*. This Free Access to Law initiative is guided by leading legal and tax professionals.

You may now subscribe to our free daily/weekly e-mail alerts at http://www.malaysianlaw.my/Email_Mobile_Subscribe.aspx.

MLTIC, a portal, provides live updates of Malaysian legal and tax developments. This first-of-its-kind website in Malaysia makes available the full original text of all latest Malaysian legal and tax developments – legal news, legislation, judgments, regulatory, events, books and articles, and products and services. It is accessible free of charge.

Do not hesitate to contact us at this e-mail address should you require any assistance.

Team MLTIC mltic@muttath.com

11 Vacancies

Senior Lecturer/Associate Professor/Professor in Taxation

School of Business Law and Taxation, Curtin Business School

(Full-time, Fixed-term – 5 years) Level ALC/ALD/ALE (\$90,294 to \$140,050 per annum)

Ref: 1527

CBS is the largest teaching faculty at Curtin University of Technology and one of the most comprehensive business teaching areas in Australia. With a well established international profile, high world rankings and valuable network links our outlook is to be relevant to today's global business environment. We have over 15000 students and 400 academic and professional staff at campuses in Perth, Sydney, Singapore and Sarawak and many more students associated with CBS through other offshore partners.

The School of Business Law and Taxation, which currently has 24 academic staff, 50 sessional staff and 8 professional staff, seeks to make a senior appointment, in the discipline of Taxation.

The appointee will have a doctorate in a relevant field and a substantial record of teaching, research and publications in the field of Taxation Law. The successful applicant will be joining an established, vibrant and expanding taxation program which encompasses courses at both the undergraduate and postgraduate level, which includes a Master of Taxation degree and PhD program in taxation.

The taxation offerings include 7 undergraduate units and 12 postgraduate units that are offered at our Perth Bentley campus, via distance education, Open Universities Australia (OUA) and overseas including Hong Kong, Singapore and Malaysia.

Benefits and Remuneration

Employee benefits include up to 17 percent employer superannuation contribution, study assistance, a comprehensive salary packaging program, and flexible and family friendly work practices.

Eligibility

Applicants must meet all essential criteria to be considered for the position. Successful applicants must be eligible to work in Australia for the duration of the appointment.

Contact

Further information about the position can be obtained by contacting Professor Dale Pinto, on telephone +61 8 9266 7034 or via e-mail at D.Pinto@curtin.edu.au.

To submit an application, please go to our website www.futurestaff.curtin.edu.au/job-vacancies.cfm and click on the Apply Now button. Alternatively, post your application to:

Ms Beverley Bowen
Administrative Manager
School of Business Law and Taxation
Curtin Business School
Curtin University of Technology
GPO Box U1987

Perth WA 6845

Valuing Diversity and Affirmative Action

Applications are invited from women and men who share the University's values, ethics, international outlook, value diversity and have an informed respect for indigenous people.

Curtin reserves the right at its sole discretion to withdraw from the recruitment process, not to make an appointment, or to appoint by invitation, at anytime.

Closing Date: 5pm, Monday, 30 August, 2010.

Senior Lecturer/Associate Professor/Professor in Corporate/Commercial Law

School of Business Law and Taxation, Curtin Business School

(Full-time, Fixed-term – 5 years) Level ALC/ALD/ALE (\$90,294 to \$140,050 per annum)

Ref: 1531

CBS is the largest teaching faculty at Curtin University of Technology and one of the most comprehensive business teaching areas in Australia. With a well established international profile, high world rankings and valuable network links our outlook is to be relevant to today's global business environment. We have over 15,000 students and 400 academic and professional staff at campuses in Perth, Sydney, Singapore and Sarawak and many more students associated with CBS through other offshore partners.

The School of Business Law and Taxation, which currently has 24 academic staff, 50 sessional staff and 8 professional staff, seeks to make a senior appointment, in the discipline of Corporate/Commercial Law.

The appointee will have a doctorate in a relevant field and a substantial record of legal teaching, research and publications including the fields of Corporate/Commercial Law. The School is well placed to support legal research and a substantial part of the workload of this position will be allocated to the appointee's research functions.

The successful applicant will be responsible for the design, and the management of the local, on-line and offshore delivery and assessment, of the School's undergraduate and postgraduate units in Corporations Law. The units will be designed in association with the School of Accounting to ensure professional accreditation requirements are met. The appointee will be a member of the School executive team.

Benefits and Remuneration

Employee benefits include up to 17 percent employer superannuation contribution, study assistance, a comprehensive salary packaging program, and flexible and family friendly work practices.

Eligibility

Applicants must meet all essential criteria to be considered for the position. Successful applicants must be eligible to work in Australia for the duration of the appointment.

Contact

Further information about the position can be obtained by contacting Professor Glen Barton, Head of School, on telephone +61 8 9266 7785 or via e-mail at G.Barton@curtin.edu.au

To submit an application, please go to our website www.futurestaff.curtin.edu.au/job-vacancies.cfm and click on the Apply Now button. Alternatively, post your application to:

Ms Beverley Bowen
Administrative Manager
School of Business Law and Taxation
Curtin Business School
Curtin University of Technology
GPO Box U1987
Perth WA 6845

Valuing Diversity and Affirmative Action

Applications are invited from women and men who share the University's values, ethics, international outlook, value diversity and have an informed respect for indigenous people.

Curtin reserves the right at its sole discretion to withdraw from the recruitment process, not to make an appointment, or to appoint by invitation, at anytime.

Closing Date: 5pm, Monday, 30 August, 2010.

Senior Research Associate ITA (Transfer Pricing) International Tax Academy

The International Tax Academy (ITA) was founded in 1989 and is the IBFD's training centre. It offers a wide range of courses; conferences and seminars specialized in the field of international taxation. ITA is recognized worldwide as a reputable learning center drawing on the expertise of the multinational IBFD research staff and external practitioners to provide a unique learning experience. The team of ITA consists of a Team Manager, two Principal Research Associates, one Senior Research Associate, two Online Course Developers, three Senior Course Coordinators and a Course Coordinator.

Tasks and responsibilities

Teach in open and in-house courses across the range of topics but specializing in transfer pricing;

Manage the Online Course Business Unit;

Develop on-line transfer pricing courses;

Develop new transfer pricing open courses, conferences and seminars and improving existing transfer pricing courses;

Prepare, review and improve course material; including preparing the content for the ITA Online platforms;

Generate new business opportunities and manage client relationships;

Assist the Team Manager as requested.

Knowledge and experience

A university degree in law, accountancy or economics or an equivalent qualification;

An LLM or other post-graduate degree or qualification in international tax would be an advantage;

Fluent in English; other languages desirable;

Proven teaching and presentation abilities;

At least 5 years tax experience with a MNE, government, consulting firm or other tax based organization, dealing with transfer pricing issues;

Familiarity with developments in international tax and transfer pricing, including OECD reports

High level of tax knowledge especially in the area of transfer pricing;

Creative writing abilities, specifically tailored to, and required for, the design of innovative new courses.

Skills

Strong representation skills

Excellent teaching and presentation skills
Very good analytical and writing skills
Excellent Project Management skills
Good Computer literacy
Academic level

Competencies

Expertise/knowledge
Quality Awareness
Initiative
Results-orientation
Efficiency

Salary & fringe benefits

We offer:

A salary between €45.000, - and €70.000, - gross per annum (fulltime), depending on relevant work experience, background and education

Comprehensive package of (flexible) fringe benefits which includes amongst others a premium free pension

Attractive training and development opportunities

For many of our employees recruited from abroad, we are able to assist with your application to the Dutch tax authorities for a ruling that exempts 30% of your salary from Dutch income tax.

Free physiotherapy massage every 3 weeks;

For more information, please contact:

Arcotia Hatsidimitris, ITA Global Manager

Telephone +31-20 554 0 180 or Mobile +31653219951

Send your application before **30 September 2010** to

Carla de Lange, Human Resources Director

Telephone +31-20 554 0 116

e-mail: recruitment@ibfd.org

Australian Law Reform Commission Senior Legal Officers/Legal Officers The Australian Law Reform Commission (ALRC) works to develop and reform aspects of the laws of Australia, as referred to it by the Attorney-General. The ALRC is seeking to appoint a number of Senior Legal Officers (\$90,150-\$114,200) and Legal Officers (\$50,431-\$87,524). A law degree, excellent legal research, writing and policy development skills and relevant experience are essential. Successful candidates will be offered a fixed-term contract of three years. Further contracts may be offered. These positions are Sydney based.

The ALRC is looking to appoint up to four Senior Legal Officers and Legal Officers to work on its current inquiries—Family Violence #2, regarding Commonwealth Laws, and the Discovery in Federal Courts Inquiry—and other inquiries that may be announced in the future.

The ALRC is committed to engaging and consulting widely, on all aspects of our inquiry work, with Indigenous communities and to ensuring that ALRC recommendations for law reform have regard to the interests of and impact on Indigenous peoples. We are particularly interested in hearing from Indigenous applicants.

Applications should consist of a cover letter and a Curriculum Vitae that outlines your education and employment history, and includes the names and contact details (phone numbers and email addresses) of at least three referees. All applications must address each of the selection criteria. Applications that do not address the selection criteria will not be considered.

It is expected that applicants will go to the ALRC's website (www.alrc.gov.au) for general information about the Commission, its current and previous inquiries, and its processes.

Applications should be submitted electronically to hr@alrc.gov.au. All applicants will receive an email confirmation that the application has been received. If you do not receive this confirmation, please contact the ALRC immediately.

Contact Officer: Esther Naulumatua hr@alrc.gov.au or 02 82386333. Download selection criteria. Applications close **6 September 2010**.

12 Tax, accounting, economics and law related meetings

Local

Atax Research Seminar, A review of land tax in highly urbanised locations, with Vince Mangioni, Senior Lecturer, School of the Built Environment, UTS, Thursday 26 Aug 2010 12:30 to 14:00; Faculty of Law Board Room (206), Law Building, University of New South Wales. For catering purposes, please RSVP to Binh Tran-Nam, 02-93859561 or b.tran-nam@unsw.edu.au

The 23rd Annual Conference of the Australasian Tax Teachers Association Conference 2011, co-hosted by the Melbourne Law School and the Monash University Taxation Law and Policy Research Institute, will be held at the Melbourne Law School over 19-21 January 2011. The Conference theme will be "Tax - it's more than numbers". The conference website is: <http://www.atta.law.unimelb.edu.au>

Taxation Institute of Australia <http://www.taxinstitute.com.au> lists many of the TIA conferences, conventions, seminars, breakfast clubs.

For further enquiries, contact Jessi Guy (02) 8223 0043 or email

jessiguy@taxinstitute.com.au. Register online at <http://www.taxinstitute.com.au>

2010 National GST Intensive Conference, Taxation Institute of Australia, 9 - 10 September 2010, Four Seasons Hotel, Sydney. Call the National Events team on 1300 733 842 for more details.

GST in Australia: Looking forward from the First Decade. Featuring experts from around the world this conference will include a discussion of the Australian goods and services tax ten years after it was introduced, looking at the impact that GST has had in Australia as well as elsewhere, some of the issues that have emerged in practice with the GST, and suggestions for how the GST system could be reformed in the future. Organised by Christine Peacock of RMIT University, this conference will be held in Melbourne, and a book of the conference papers will be published by Thomson Reuters. The conference will be on Weds 17th-Thurs 18th November. Register now for a special discounted price available to ATTA members of \$550. Registrations close 13th October. To register go to <http://www.shortcourses.rmit.edu.au> and search for GST.

There is a special registration cost available to students of just \$200 (excluding the conference dinner). This is a \$550 saving off the regular registration cost! This is a great deal for ATTA members enrolled in PhDs!!!

Overseas

American Accounting Association Calls for paper website <http://aaahq.org/calls/default.cfm>

Canadian Tax Foundation Event schedule 2010 <http://www.ctf.ca/profDev/schedule1.asp>

11th Global Conference on Environmental Taxation Issues (11th GCET)

“Using Environmental Taxation Strategies to Support Climate Change Resilience,”

Imperial Queen’s Park Hotel Bangkok, Thailand 3 – 5 November 2010 Website –

www.acc.msu.ac.th/gcet2010

Contacts: Dr. Julsuchada Sirisom julsuchada.s@acc.msu.ac.th; Dr. Larry Kreiser

l.kreiser@csuohio.edu

Conference Theme: “Using environmental taxation strategies to support climate change resilience”

Subthemes

- Using environmental taxation strategies to support climate change resilience
- Using other economic instruments to support climate change resilience
- Environmental taxation strategies and global competition

Statement of Purpose: The 11th GCET provides an international, interdisciplinary forum to explore issues involved in designing and implementing environmental taxes.

The conference is not intended to advance any particular environmental agenda on an advocacy basis but rather to advance knowledge, understanding, and debate.

11th GCET Host: Maharakham University, Thailand

Supporting Partners: Cleveland State University, USA; Macquarie University, Australia; Vermont Law School, USA; Walsh University, USA; University of Pavia, Italy; Green Budget Germany, Germany

The future of indirect taxation: recent trends in VAT and GST systems around the world – a global comparison, Rust, Austria, 9-11 September 2010, The Institute for Austrian and International Tax Law of WU (Vienna University of Economics and Business) together with the PricewaterhouseCoopers Global Network. There is a clear shift emerging, from direct to indirect taxes, as governments worldwide look for ways to raise revenues to finance their budgets. Consumption taxes such as Value Added Taxes (VAT) and Goods and Services Taxes (GST) are increasing in prominence, and now exist in over 150 countries, with other countries planning to introduce consumption tax regimes over the coming months and years. It is important for regulators and practitioners alike to develop their understanding of the various tax systems and how certain issues are solved under different regimes, in order to encourage international trade, allow legislators to learn from other consumption tax systems, and lay the groundwork for the removal of tax obstacles and related costs in global commerce. To this end, Professor Michael Lang, Head of the Institute for Austrian and International Tax Law of WU (Vienna University of Economics and Business), will join with Ine Lejeune, PwC Global Indirect Taxes Network Leader and other key stakeholders from international organisations, to present and compare the different consumption tax regimes, at an exclusive two day conference¹ from 10-11 September, which will begin with an introductory dinner on 9 September. The comparison of regimes will be based around the results of a comprehensive study by academics and practitioners.

The programme will focus specifically around: Scope of Tax; Taxpayers and the role of Permanent Establishments; Taxable Transactions; Place of Taxation Rules; Exemptions, Taxable Amount and Tax Rates; Deductions; Tax Collection, Compliance, Refunds and Abuse; and Designing VAT Law. The aim is to compare approaches, the impact on governments and taxpayers, to identify best practices that could be used elsewhere. Further information will be available at www.wu.ac.at/taxlaw.

Jurisprudential Perspectives of Taxation Law A Colloquium of The Victoria University of Wellington L'Università degli Studi di Ferrara and The International Bureau of Fiscal Documentation, Amsterdam. Conveners: Professor John Prebble (VUW) and Dr Marco Greggi (Ferrara). Invitation to a colloquium of eight seminars at L'Università degli Studi di Ferrara, Italy, on Tuesday and Wednesday 7 and 8 September 2010. The Colloquium will focus on analytical and descriptive legal philosophy as applied to income tax law, examining judicial reasoning in income tax cases. Seminars will examine such questions as: do legal philosophers' expositions of the nature of law adequately explain the nature of income tax law? What light do theories of jurisprudence that have not traditionally examined income tax law shed on this question? While contributions are welcome on all topics of taxation law, papers that apply jurisprudential analysis to international tax arbitrage or treaty abuse are particularly welcome. (Discussion will generally not be concerned with normative jurisprudence nor with, for instance, whether governments should use taxes to redistribute wealth.)

Cost: There is no charge for attendance or for materials. Participants bear their own costs of travel, accommodation, and sustenance.

Eligibility: Most participants will be members of research institutes and university faculties, though there is space for a number of thesis students, legal practitioners and independent scholars. Most participants will be scholars of taxation law, economics, or accounting, but legal and general philosophers are particularly welcome. Numbers will be limited to promote opportunities for discussion.

Attendance: registration is by e-mail (no special form) to Marco Greggi <universita.ferrara@gmail.com>, who will supply accommodation suggestions. Please copy Rozina.Khan@vuw.ac.nz with name, salutation, and full contact details (postal and courier). Participation offers and offers to write papers, to lead or co-lead seminars, or to comment on papers should go to both conveners, john.prebble@vuw.ac.nz and marco.greggi@unife.it. Registrants who would welcome suggestions about writing papers that analyse tax law from a jurisprudential perspective are warmly invited to contact Professor Prebble. Priority will be given to registrations received by 17 July 2008.

Taxation and Human Rights in Europe and the World, Institute for Austrian and International Tax Law, 16 and 17 September in Badia Fiesolana near Florence (Italy). You may find further information on this in the Homepage of www.wu.ac.at/taxlaw

Recent and Pending Cases at the ECJ in Direct Taxation will be held in Vienna from 11-13 November 2010 and organized by the Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business) in close cooperation with the Austrian IFA Branch and the Wolfgang Gassner Research Fund for International Tax Law. Additional information will be placed on our website www.wu-wien.ac.at/taxlaw in due time.

Institute for Fiscal Studies Conferences and seminars

<http://www1.ifs.org.uk/conferences/index.shtml>

International Bureau of Fiscal Documentation. Various courses in Amsterdam, the Netherlands. For details, see <http://www.ibfd.org> The IBFD International Tax Academy (ITA) runs an extensive international course program. Generally all courses are held in Amsterdam. Should you require any further information or wish to register please refer to their web site www.ibfd.org or contact the International Tax Academy at +31-20-554 0160 or by e-mail ita@ibfd.org

For 2010 courses go to

<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>
The ITA also offers tailor-made in-house courses on a worldwide basis for corporate clients, tax administrations and other organizations. Should you have any queries, please contact Arcotia Hatsidimitris, Head of the International Tax Academy by telephone +31-20-554 0180, or by a.hatsidimitris@ibfd.org

ITA Courses Tel.: +31-20-554 0160; Fax: +31-20-620 9397; Email: itacourses@ibfd.org
European Value Added Tax – Selected Issues; Level: Intermediate; Date: 6-7 September 2010
Location: Amsterdam; Price: €1,450 (\$1,813)
Taxation of Holding Companies in Europe; Level: Intermediate; Date: 16 -17 September 2010
Location: Amsterdam; Price: €1,450 (\$1,813)
Introduction to Transfer Pricing; Level: Introductory; Date: 20-21 September 2010 ;Location:
Amsterdam; Price: €1,000 (\$1,250)
Indian Corporate Taxation; Level: Introductory; Date: 28-29 October 2010 ;Location:
Amsterdam; Price: €900 (\$1,100)
Principles of International Taxation; Level: Introductory; Date: 8-12 November 2010
Location: Kuala Lumpur; Price: \$ 1,500 (MYR 5,100)
Permanent Establishment Workshop; Level: Advanced; Date: 24-25 March 2011; Location:
Singapore; Price: \$ 950

International Fiscal Association Congresses

29 August – 3 September 2010, Rome, Italy <http://www.ifarome2010.it>
2011, Paris, France

International Atlantic Economic Society (IAES) conference www.iaes.org for more information. Prof Dr M. Peter van der Hoek Academy of Economic Studies, Bucharest, Romania and Erasmus University, Rotterdam, Netherlands. Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-3000 DR Rotterdam Netherlands Phone/Fax: +31-10-4081622 E-mail: vanderHoek@frg.eur.nl

International Tax Planning Association Forthcoming meetings

<http://www.itpa.org/meetings.html>

19th Tax Research Network Annual Conference 2010 - Bangor, Wales, *Tax in Troubled Times* Main Conference 7 - 8 September 2010, Doctoral Colloquium 6 September 2010. TRN 2010 will be held in North Wales, at Bangor University. For more information about Bangor and the surrounding area see: <<http://www.bangor.ac.uk>> Details of conference venue, registration procedures, travel and other arrangements go to: <<http://www2.warwick.ac.uk/fac/soc/wbs/research/trn/events/currentconference>> Any queries should be directed to Professor Lynn Hodgkinson <l.hodgkinson@bangor.ac.uk>

The Delicate Balance: Revenue Authority Discretions and the Rule of Law 23-24

September 2010, Monash Prato Centre, Italy. A workshop sponsored by the Taxation Law and Policy Research Institute at Monash University, Atax, University of New South Wales, and the Centre for Business Taxation at Oxford University.
<<http://www.buseco.monash.edu.au/blt/tpri/prato-230910.html>> The workshop will explore the tension between discretions and the rule of law across a range of jurisdictions representing a cross-section of the world's economies.

Globalisation Conference <http://www.buseco.monash.edu.au/blt/tpri/prato-10.html>

Globalisation and Business Challenges in the post-Financial Crisis World, 28-29

September 2010, Prato, Italy. The global financial crisis from which the world's economy is slowly emerging has had a dramatic, and possibly permanent, impact on the process of globalisation and reform of market economy structures and regulations. The speed and magnitude of government responses to the crisis in every area of commercial law and regulation has no historical precedents and innumerable examples point to the changed international business, investment and trade environment that may be possible in the post-crisis world. Some of the world's largest manufacturers and financial institutions have crumbled and governments, corporations and labour are jockeying for position in this new economic world.

University of Toronto, The James Hausman Tax Law and Policy Workshop is designed to bring together distinguished tax scholars both from within Canada and internationally to share innovative scholarship that addresses a full range of tax law and policy issues. The workshops are generally held on Wednesdays at lunch time, in the Solarium at 84 Queen's Park. A light lunch is served. If you would like to receive e-mail notification of upcoming tax law and policy workshop seminar events, please contact: Nadia Gulezko at n.gulezko@utoronto.ca ;
http://www.law.utoronto.ca/visitors_content.asp?itemPath=5/7/0/0/0&contentId=951

Other useful tax and law related conference websites include the International Bar Association:

http://www.ibanet.org/Conferences/conferences_home.aspx

IBFD Course calendar

<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>

Law Conferences Worldwide <http://www.conferencealerts.com/law.ht>

New South Wales Bar Association

http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php

Law Council of Australia <http://www.lawcouncil.asn.au/conferences/events-and-conferences.cfm>

LexisNexis Professional Development Calendar of events

<http://www.lexisnexis.com.au/aus/conferences/calendar/default.asp>

See also the *inTax* Seminars Directory, published in *inTax Magazine*.

Practising Law Institute <http://www.pli.edu/>

New York County Lawyers Association <http://www.nycla.org>

American Bar Association <http://w3.abanet.org/home.cfm>

New York Bar Association <http://www.nysba.org/>

Hieros Gamos Worldwide Law Events Calendar <http://www.hg.org/calendar.html>

For social sciences and humanities conferences, meetings etc, see Mind: The Meetings Index

<http://www.interdok.com/mind> See also the magazine *Australian Conference & Exhibition Diary*, Vamosi Information Publication.

13 Recent publications

Bold indicates ATTA members. Readers are encouraged to notify the Editor of recently written publications for notification, in these pages. Please note some of the overseas publications listed may not yet be available locally.

Local

(2010) 39 (3) *Australian Tax Review*

Editorial - Something old, something new, something

The meaning and nature of goodwill in the tax context – **Ian Tregoning**

Dividend stripping schemes: Towards a broader judicial interpretation – **Rodney Fisher**

Taxation implications of Australia's Carbon Pollution Reduction Scheme – **Keith Kendall**

Bartels, Lorana 'Unexplained wealth laws in Australia' *Trends & Issues in Crime and Criminal Justice* No. 395 July 2010 pp 1-6

<http://www.aic.gov.au/documents/A/1/6/%7BA16E692A-57B5-451F-8BAE-60BBC236556A%7Dtandi395.pdf>

Boccabella, Dale 'Tax attack' ABC The Drum Unleashed, 14 April 2010

<http://www.abc.net.au/unleashed/stories/s2532177.htm>

Janda, Michael 'Henry reviewed' The Drum Unleashed 26 July 2010

<http://www.abc.net.au/news/stories/2010/07/26/2963770.htm?site=thedrum>

Keen, Steve and Standish, Russell “Debunking the theory of the firm – chronology”, *real-world economics review*, issue no. 53, 26 June 2010, pp 56-94,
<http://www.paecon.net/PAERReview/issue53/KeenStandish53.pdf>
“This article argues that the Resource Super Profits Tax, a tax drafted by the Australian Treasury, suffers from acute logical inconsistencies that originate from Treasury relying on the neoclassical theory of the firm to guide its reasoning.”

CCH and ATTA Doctoral Series – Special Offer for ATTA Members. The inaugural CCH and ATTA Doctoral Series, *The politics of retirement savings taxation: a Trans-Tasman comparison* by **Lisa Marriott** was launched at the ATTA Conference in January 2010. As a special offer to ATTA members, instead of the normal price of \$120, there is a discounted price of \$80 available. Quote ATTA10 (Valid until 31/12/2010) www.cch.com.au/books2010

Overseas

Derivatives and Financial Instruments Number 4 - 2010

One Way or Another - Silvain Niekel

When Must Hedge Accounting be Applied for Dutch Income Tax Purposes? Reinout Kok and Johan Op den Brouw

Australia - Tax Treatment of Term Subordinated and Perpetual Notes - Tom Toryanik

Denmark - Taxation of Bonds and Other Financial Instruments Held by Individuals - David A Munch

India - Ruling on the Taxation of Derivative Transactions for Foreign Institutional Investors - Kamesh Susarla

What's New in US Tax and Accounting? Viva Hammer

European Taxation Number 8 - 2010

European Union - X Holding: Why Ulysses Should Stop Listening to the Siren - Servaas van Thiel and Marius Vascega

France - Zimmer: “Commissionaire” Agent Is Not a Permanent Establishment - Bruno Gouthière

Italian Undertakings for Collective Investment: Overview of the Current Tax Framework and Potential Developments - Lorenzo Banfi and Francesco Mantegazza

Italy/European Union - The Fine Line between Anti-Abuse Measures and the Delimitation of a Member State’s Tax Jurisdiction: The Italian Case - Chiara Bardini

The French Reform of the Local Business Tax: Myths and Realities - Eric Robert

Exchange of Information: Issues and Developments in Luxembourg - Georges Bock and Oliver R Hoor

International VAT Monitor Issue No. 4 - 2010

The EU VAT System – Time for a New Approach? Charles Jennings

Equal Treatment of Paper and Electronic Invoices in the European Union – Finally! Wouter Brackx and Ine Lejeune

The ECJ’s Interpretation of VAT Exemptions - Felix Schulyok

OECD Draft Guidelines on VAT/GST on Cross-Border Services - Marie Lamensch

Sports under EU VAT - Joep JP Swinkels

Reports from: Argentina, Australia, Austria, Belgium, Belize, Brazil, Canada, China (People’s Rep.), the Confédération Fiscale Européenne, Congo (Dem. Rep.), the Czech Republic, Denmark, the European Union, Finland, France, Germany, Greece, Hungary, India, Indonesia, Ireland, Italy, Japan, Latvia, Luxembourg, Malta, Moldova, the Netherlands, New

Zealand, Pakistan, Poland, Portugal, Romania, Russia, Rwanda, St Kitts and Nevis, St Vincent and the Grenadines, the Seychelles, South Africa, Spain, Sweden, Uganda, Ukraine, the United Kingdom, the United States and Vietnam.

Case notes from: Australia, Austria, Brazil, Canada, France, Germany, the Netherlands, Poland, Russia, Sweden, the United Kingdom and the United States.

Lang, Michael *Introduction to the law of double taxation conventions*, Vienna, Linde, 2010 (Linde: ISBN 978-3-7073-1714-5, IBFD: ISBN 978-90-8722-082-2). More information and the order form for the book on at www.wu.ac.at/taxlaw

14 ATTA members in the media

Over the years many members of ATTA have been quoted in media. This item will exist primarily from input by members. Please forward your items to the editor and New Zealand contributions particularly welcome.

Boccabella, Dale

Ferguson, Adele and Washington, Stuart 'Taxman declares war on big guns' *The Age* 13 March 2010

<http://www.investsmart.com.au/news/news.asp?function=print&Action=Display&DocID=AGE1003131D7R16ETKNJ>

'Tax attack' ABC The Drum unleashed, 14 April 2010

'What to expect from the Henry tax review' *The Age* 30 April 2010

<http://www.theage.com.au/business/federal-budget/what-to-expect-from-the-henry-tax-review-20100430-tyt7.html>

<http://www.abc.net.au/unleashed/stories/s2532177.htm>

'Mixed forecasts on Henry tax review' *Sydney Morning Herald* 30 April 2010

<http://www.smh.com.au/small-business/mixed-forecasts-on-henry-tax-review-20100430-tyxs.html>

'Government aims to boost retirement savings with super changes' Fairfax Digital *Trading Room* 2 May 2010

http://www.tradingroom.com.au/apps/view_breaking_news_article.ac?page=/data/news_research/published/2010/5/122/catf_100502_172800_2126.html

'ATO awaits \$60m High Court ruling' *Australian Financial Review* 9 August 2010 p 7

Pape, Bryan

'Fixing the federation' *Australian Financial Review* Legal Affairs 13 August 2010 p 40

Warren, Neil

'It's my party: the GST marks 10 years' *Canberra Times* 3 July 2010 p 8

Uren, David 'Libs to outline Henry tax vision - Election 2010' *The Australian* 20 July 2010 p 6

Uren, David 'Small benefit for small business --- Company Tax Cuts --- Election 2010' *The Australian* 30 July 2010 p 6

15 Blast from the past

Photo of English taxation experts, the University of Newcastle, Australia – 1993

<http://www.flickr.com/photos/uon/4441686805>. In the last ATTA News I asked if anyone

knew who they are and Margaret McKerchar recognised the duo as Simon James (Exeter) and Ian Wallschutzky.

14 Quotable quotes

“The Australian Tax Office has been given approval to trawl through eBay and The Trading Post transactions in a massive Australia-wide search for online tax cheats.

The ATO confirmed it had received permission from the Privacy Commissioner to go ahead with the landmark project.

Transaction searches will look for individuals and businesses that have sold items online during the past three financial years, and specifically those with turnover of more than \$20,000.”

Source: Barrymore, Karina ‘eBay, The Trading Post under Australian Tax Office scrutiny’ *Herald Sun* 30 July 2010 <http://www.news.com.au/money/money-matters/ebay-the-trading-post-under-australian-tax-office-scrutiny/story-e6frfmd9-1225898807931>

“Australia is doing its best to keep up with this pace of reform. In the last 15 years or so there have been about 20 manifestos on how to make litigation cheaper, more accessible and flexible. None have brought improvements anyone paying the bill would notice. Is that what Spiegelman was getting at with his disparagement of "reform?"

When a delegation of lawyers went to see Cardinal Richelieu in France to argue a reform would take away some of their business, they pleaded, "Even lawyers have to eat, Cardinal."

"Not necessarily," was his icy reply.

Now there's a reform.”

Source: Ackland, Richard ‘Lawyers make a feast of reform’ *Sydney Morning Herald* 30 July 2010 <http://www.smh.com.au/opinion/society-and-culture/lawyers-make-a-feast-of-reform-20100729-10xw0.html>

“You'd like to think that someone, somewhere celebrated the 10th birthday of Australia's GST with a cake. The goods and services tax took effect on July 1, 2000, but we could have had it much earlier. It could be closer to the 20th birthday, if not for one fateful television interview. Then Liberal leader John Hewson fronted A Current Affair, just before the 2003 "unloseable election" and, like most interviews in the campaign, was asked about his proposal to bring in a GST. The tax was the centrepiece of his Fightback! policy, a complicated combination of economic principles. Interviewer Mike Willesee asked what seemed a simple question, "If I buy a birthday cake from a cake shop and GST is in place do I pay more or less for that birthday cake?" The answer was anything but simple and many think that moment helped Hewson lose the election.

"Well, it will depend whether cakes today in that shop are subject to sales tax, or they're not," he began before getting more and more bogged down in detail. "If it was one with a sales tax

today it would attract the GST, and then the difference would be the difference between the two taxes whatever the sales tax rate is on birthday cakes, how it's decorated, because there will be sales tax perhaps on some of the decorations as well." As Willesee pointed out, if it was so complex to answer whether a birthday cake would be more expensive, then Hewson had a problem with his new tax."

...

As Hewson showed in the early '90s, it can be hard to make complex tax proposals easily understandable even when you are across the detail yourself. Many years later, he appeared on Andrew Denton's *Enough Rope* and was shown footage of the birthday cake interview for the first time. His response? "I should have told him to get stuffed," he told Denton. But he also realised that accuracy wasn't always the main goal when it comes to selling a new tax. "Well I answered the question honestly. The answer's actually right. That doesn't count," he said."

Source: 'It's my party: the GST marks 10 years' *Canberra Times* 3 July 2010 p 8

"Gummow J: There is a reference to Lindley and the authorities Lindley refers to. Then there is a judgment of Justice McPherson in *McGowan* [2002] 2 Qd R 499 at page 507 in various places. There is a decision of Chief Justice Eichelbaum in New Zealand in the case of *Hadlee* which is referred to in Lindley and that very often, I think, gets – 1980 - - -

Mr Hinton: With respect to the effect of a partner - - -

Gummow J: [1989] 2 NZLR 447 at 455, referring to House of Lords authority back in the 1940s and Chancery authority in the 1890s. This is all basic law school stuff in law schools that manage to teach the subject."

Source: *Commissioner of State Taxation v Cyril Henschke Pty Ltd* [2010] HCATrans 203
<http://www.austlii.edu.au/au/other/HCATrans/2010/203.html>

"When it comes to tax reform, I have a simple 40 per cent test. Will the reform see the 40 per cent of big business who pay no income tax – ATO figures, not mine – pay tax? If not, it is not reform. Most of what passes for tax reform debate in Australia is actually about preserving the non-taxation of much of big business or ensuring that those large companies who do pay tax do so at much less than the headline company tax rate of 30 per cent."

Source: Passant, John 'Big business slips taxes' *Australian Financial Review* Letters 13 August 2010 p 56

'If the election is to leave Australia a better place, we need a few changes. Here are some suggestions. ...

No more tax rises on cigarettes. Yes, I think it's a disgusting habit, too. But the poor bastards are addicted. They already have bad breath and grey skin, do you need them to be completely skint as well? Give them a break."

Source: Glover, Richard 'Save modest proposals for a greater nation' *The Age* 6 August 2010
<http://www.theage.com.au/opinion/politics/save-modest-proposals-for-a-greater-nation-20100806-11o9y.html>

ATTA News October 2010

<http://www.atax.unsw.edu.au/atta/newsletter.htm>

Editor: Colin Fong, Faculty of Law, University of New South Wales, Sydney
c.fong@unsw.edu.au

ATTA website <http://www.atax.unsw.edu.au/atta>

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1 Presidential column

As another academic year is reaching its end, I am sure everyone is busy finalising their teaching and research commitments for 2010. I am very excited about the ATTA conference getting closer and am looking forward to renewing acquaintances and welcoming new attendees to the ATTA conference in Melbourne next year. There are more details regarding the conference elsewhere in the Newsletter.

Since the last Newsletter, the government released its issues paper on the MRRT which was intended as a guide ahead of the Don Argus-led Policy Transition Group (PTG) which has been given the task of leading consultations around the country in relation to the MRRT proposal. By the time this reaches you this group would have conducted its first public consultations in Perth and I am sure very strong views – not all in favour of the tax – will have been expressed. We live in interesting times and I am sure that all these discussions will give many of us the opportunity to positively contribute to the policy debates involving tax reform in Australia. Whether those voices will be heard is another issue!

Finally, I am delighted to advise that Brett Freudenberg's doctoral work Tax Transparent Companies: Striving for tax neutrality? An international comparative law study of tax transparent companies and their potential application for Australian closely held businesses will be the second to be published in the CCH ATTA Doctoral Series, which is scheduled for publication in the first part of 2011. Well done Brett! Brett is now working with the Doctoral Series Editorial Board in preparation for the conversion of his doctoral work to a monograph. May I take this opportunity of thanking everyone who made a submission to be considered for publication in this worthwhile and prestigious series. I would also like to record my thanks to my fellow Board members – Professors Chris Evans and Rick Krever and Jonathan Mendel from CCH, whose continued support is much valued.

Best wishes.

Professor Dale Pinto
President
Dale.Pinto@cbs.curtin.edu.au

2 ATTA 2011 Conference

There are only three months until the 2011 ATTA Conference in Melbourne.

Abstracts have been received and will be reviewed shortly. Prospective presenters should receive a response in the near future. Once review of the abstracts has been finalised, a conference program will be published. Details of the social events are already available on the conference webpage (<http://www.atta.law.unimelb.edu.au/>), but include Conference Cocktails at the historic Victorian Supreme Court library and a conference dinner at the Harbour Room of the Royal Melbourne Yacht Squadron.

Accommodation at the University College (St Hilda's) is filling so if you require reasonably priced accommodation close to the conference venue please do not hold off making a booking.

On line conference registration is available at:
<http://www.atta.law.unimelb.edu.au/go/registration>

We look forward to welcoming you to Melbourne in January!

Your Conference Organising Committee

3 Arrivals, departures and honours

Congratulations to **Michael Blissenden**, University of Western Sydney, for winning the 2010 Australian Learning and Teaching Committee (ALTC) national Excellence in Teaching Award for Law, Economics and Business Studies. This is one of the highest awards in Australia for teaching and Michael will be honoured at an Awards Ceremony in Parliament House in November and a cheque for \$25,000.

Professor **David Ulph** from University of St Andrews (Scotland) will be visiting Atax from 11 October 2010 to end of November 2010.

4 Call for ATAX Research Fellowship Applicants 2011

In 2011 Atax will offer two Research Fellowships to international academics and professionals keen to further their research in the field of taxation and related disciplines. Each Fellowship is valued at up to A\$7,500.

Research Fellows normally spend four weeks working at Atax on a mutually agreed area of research. During their stay, Fellows are involved in the following activities:

- ✦ producing at least one research paper on taxation, preferably in collaboration with Atax academic(s), to be published in a refereed journal with due acknowledgement of the Fellowship;
- ✦ conducting an Atax research seminar for interested members of the broader tax research community; and
- ✦ participating in Atax collegial activities during the period of the Fellowship.

Atax will provide office space and computer equipment at its campus in Sydney, Australia. Fellows will be responsible for organising their own travel and accommodation arrangements. The preferred timing for successful applicants to undertake the Fellowship is August - October 2011, but other times of the year may also be possible.

Selection

Selection is based on the applicant's research proposal and on their ability to contribute to the Atax research profile. A track record in collaborating with Atax academics will be considered as an advantage.

Application

Applications are invited from overseas academic and professional researchers working in taxation and related disciplines from around the world. To apply, applicants must send a letter of application, indicating the area they wish to research under the Fellowship, a current curriculum vitae and their preferred timing to undertake the Fellowship.

Applications should be sent to:
Associate Professor Binh Tran-Nam, Research Fellowship Convenor
Atax
UNSW SYDNEY NSW 2052
AUSTRALIA
Email: b.tran-nam@unsw.edu.au

Applications to undertake the Research Fellowship in 2011 must be received by 19 November 2010. Successful applicants will be notified by 31 December 2010 and undertake the Fellowship in 2011.

Further information

For further information about the Research Fellowship, please contact Associate Professor Binh Tran-Nam by phone on +61 (2) 9385 9561 or by email b.tran-nam@unsw.edu.au

5 New Zealand developments

Tax Changes in New Zealand

On 1st October, a number of changes to the New Zealand tax system commenced. These changes include:

- Lower personal tax rates: 10.5 per cent for the first NZ\$14,000 (previously 12.5 per cent); 17.5 per cent for earnings between NZ\$14,001 and NZ\$48,000 (previously 21 per cent); 30 per cent from NZ\$48,001 to NZ\$70,000 (previously 33 per cent); and 33 per cent for earnings above NZ\$70,001 (previously 38 per cent). Rates are exclusive of the Accident Compensation Corporation (ACC) Levy of (now) 2.04 per cent.
- Company tax rate decreases: from 30 per cent to 28 per cent from the 2011-12 tax year.
- Increased GST: from 12.5 per cent to 15 per cent (this has generated much discussion on whether certain food items should be exempt from GST).
- Depreciation adjustments: depreciation on buildings with an estimated useful life of greater than 50 years reduces to zero with effect from the 2011-12 tax year.
- Increases to the Working for Families Tax Credit.

Lisa Marriott

6 Australian and New Zealand tax and related PhD and SJD theses completed and in progress

In the *ATTA News* for December 2002, March 2004, April 2005, June 2006, June 2007, July 2008 and September 2009 I published a list, which contained Australian and New Zealand tax and related PhDs and SJDs completed and in progress. During the past year, a number of doctoral theses were completed and I found out about others, which were not on the original lists. I did circulate a list to be updated during the doctoral workshop at this year's ATTA conference but it went astray during distribution.

Please notify me of any, which have commenced or have been completed and or have been accepted for publication. I hope to issue a new list in November 2010. See the earlier issues for information required ie Author, Title of thesis, Institution, Supervisor/s, expected date of completion (optional). For completed ones, if published, please supply the title, place of publication, publisher, date of publication. If available electronically, please supply the URL. If you wish to preview the list before publication, please let me know by email.

Colin Fong

7 Prizes and Scholarships

Graham Hill IFA Research Prize

Applications invited for GRAHAM HILL IFA RESEARCH PRIZE

Fully paid participation in IFA Congress and Poster Program in Paris, 11-16 September, 2011

International Fiscal Association (Australian Branch) and Australasian Tax Teachers Association

Justice Graham Hill, who was the patron of ATTA and the president of the 2003 International Fiscal Association (IFA) Congress in Sydney and a leading figure in tax in Australia for more than 30 years, died in August 2005. The Australian IFA branch in association with ATTA has established a prize in his memory known as the Graham Hill IFA Research Prize.

Applications for the Prize are invited from current doctoral students working in international or comparative taxation in Australia. Members of ATTA supervising eligible doctoral students are requested to bring the prize to the attention of their students. If you are a member of ATTA and have your own thesis in progress, you are also encouraged to apply.

The Prize

The Australian IFA branch will pay for one Australian doctoral student to attend an IFA Congress once every two years as part of the Poster program. This involves preparing posters explaining the subject of the thesis and discussing the thesis with interested participants in the Congress.

The prize will next be offered in relation to the annual IFA Congress in Paris 11-16 September, 2011.

The payment includes an advance purchase economy airfare and per diem to cover budget hotel for six nights and other incidental expenses. The prize will be paid as a cash sum in advance, not against receipts. The winner participating in the poster program will not need to pay the registration fee for the Congress but will be given complimentary registration by IFA (which is the standard arrangement for the poster program).

The winner must provide a brief report to the IFA Australian Branch and ATTA within one month of the end of the conference about their experience in attending the conference.

The winner of the prize for 2007 was Ms Kathryn James of Monash University Law School and for 2009 Fiona Martin of Atax, UNSW.

Application process

All doctoral students enrolled at Australian universities working in subjects that have an international or comparative tax dimension are eligible. Applicants will have made progress on their thesis at least to the point that they have a detailed thesis proposal and have written at least one full chapter.

Applications should be sent to Professor Dale Pinto of Curtin University of Technology, email Dale.Pinto@cbs.curtin.edu.au The initial application should be a single Word document and need only include the following information:

Name

Contact details, including email

Current title and abstract of thesis

Current state and projected timeline for completion of thesis

Brief indication of the international or comparative element of the thesis (this will often be evident from the title or abstract but needs to be clear to be eligible to apply)

Applications are due by 31 October 2010.

After an initial vetting of the applications by the judging panel, eligible students will be contacted by ATTA and asked to submit a sample of one or more thesis chapters and a report from the thesis supervisor(s). The prize is not dependent on completion of the thesis. Indeed one of the general purposes of the poster program is to obtain input into the finalisation of the thesis from the international group of tax scholars and professionals who attend IFA (usually in excess of 1,000 registrants).

ATTA will appoint a panel of judges in due course.

The winner of the prize will be announced at the Annual ATTA conference in January 2011, to be held in Melbourne. This allows time for the winner to prepare for the Poster Program at the IFA Congress.

8 Doctoral news

Dear Colleagues,

With this letter, we would like to invite doctoral candidates to participate in the Seminar on Tax Treaty Law which is scheduled from January 14 – 17, 2011 and organised by the Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business)

This seminar is part of a doctorate programme jointly organised by the Institute for Austrian and International Tax Law at WU, the International Tax Center of the University of Leiden and the Uppsala University in cooperation with the European Association of Tax Law Professors (EATLP) for the members of the doctoral candidates in the Tax Law Network (DCTLN). The event in Vienna will be followed by a Seminar on European Tax Law held in Leiden in autumn 2011, and the Uppsala University will take care of a Seminar on Comparative Tax Law in 2012. All seminars are offered free of charge; participants will only have to pay for their own travel, lodging and meals. If you are a doctoral candidate engaged in research and writing a doctoral thesis (dissertation) in the field of tax law you are entitled to attend this seminar, provided your supervisor issues a signed statement that you are effectively engaged in writing a doctoral thesis.

The core topic of the seminar held in Vienna will be the interpretation and application of double taxation conventions. Outside the core program, there will be a “Poster Session”, allowing the participants to present the quintessence of their doctoral theses to the public. Furthermore, a cocktail reception and an invitation to a typical Viennese “Heurigen” will provide an ideal framework to socialise with colleagues and researchers from all over Europe.

Each participant is required to read some materials in advance. All candidates will be assigned a specific case study to prepare; the assignment will be given in advance. In the course of the seminar, questions of tax treaty law will be discussed on the basis of the case studies with the professors. In addition, a poster containing the highlights of the participant’s doctoral thesis has to be prepared by December 31, 2010.

The tentative programme is as follows:

Friday, January 14, 2011

Chairman: Prof. Dr. Dr. h.c. Michael Lang

08.30 – 12.30 seminar

12.30 – 14.00 lunch break
14.00 – 17.30 seminar
17:30 Welcome Cocktail
at the Institute for Austrian and International Tax Law
Sponsored by Unicredit Group
Saturday, January 15, 2011
Chairman: Prof. Dr. Josef Schuch
08.30 – 12.30 seminar
12.30 – 14.00 lunch break
14.00 – 17.30 seminar
19.30 invitation to an evening at a Viennese “Heurigen”
(wine tavern)
Sponsored by PricewaterhouseCoopers
Monday, January 17, 2011
Chairman: Prof. Dr. Claus Staringer
08.30 – 10.30 poster presentations
10.30 – 12.30 seminar
12.30 – 14.00 lunch break
14.00 – 17.30 seminar

On our website you will also find an application form. If you are interested to participate, you need to register not later than November 30, 2010. The form must be sent by email to astrid.mathias@wu.ac.at or faxed to the Institute for Austrian and International Tax Law, Vienna University of Economics and Business +43 1 31336 730, <http://www.wu.ac.at/taxlaw>. Applicants will be notified of their acceptance/refusal after the meeting of the Board by December 10.

Board Members:
Prof. Dr. Tanja Bender, University of Leiden
Prof. Dr. Dr. h.c. Michael Lang, WU
Prof. Dr. Pasquale Pistone, WU, University of Salerno
Prof. Dr. Kees van Raad, University of Leiden
Prof. Dr. Josef Schuch, WU
Prof. Dr. Claus Staringer, WU
Prof. Dr. Alfred Storck, WU
Prof. Dr. Bertil Wiman, Uppsala Universitet

If you need additional information or have any questions, do not hesitate to contact us.
Kind regards,
Prof. Dr. Dr. h.c. Michael Lang Prof. Dr. Josef Schuch
Prof. Dr. Pasquale Pistone Prof. Dr. Claus Staringer
Prof. Dr. Alfred Storck

9 Tax, accounting, economics and law related meetings

Local

Atax Research Seminar, Faculty of Law University of New South Wales, Thursday 21 October 2010. Ben Alarie (Faculty of Law, University of Toronto), ‘Adapting to tax complexity’; Time: 12:30 to 14:00; Venue: Faculty of Law Board Room (206)
For catering purposes, please RSVP to Binh Tran-Nam, 02-93859561 or b.tran-nam@unsw.edu.au

The 23rd Annual Conference of the Australasian Tax Teachers Association Conference 2011, co-hosted by the Melbourne Law School and the Monash University Taxation Law and Policy Research Institute, will be held at the Melbourne Law School over 19-21 January 2011. The Conference theme will be "Tax - it's more than numbers". The conference website is: <http://www.atta.law.unimelb.edu.au>

Taxation Institute of Australia <http://www.taxinstitute.com.au> lists many of the TIA conferences, conventions, seminars, breakfast clubs.
For further enquiries, contact Jessi Guy (02) 8223 0043 or email jessiguy@taxinstitute.com.au. Register online at <http://www.taxinstitute.com.au>
Call the National Events team on 1300 733 842 for more details.

GST in Australia: Looking forward from the First Decade. Less than a month to go until the conference! Featuring experts from around the world this conference will include a discussion of the Australian goods and services tax ten years after it was introduced, looking at the impact that GST has had in Australia as well as elsewhere, some of the issues that have emerged in practice with the GST, and suggestions for how the GST system could be reformed in the future

Organised by Christine Peacock of RMIT University, this conference will be held in Melbourne, and a book of the conference papers will be published by Thomson Reuters. The conference will be on Weds 17th-Thurs 18th November. Register now for a special discounted price available to ATTA members of \$550. To register go to <http://www.shortcourses.rmit.edu.au> and search for GST conference.

If you have any questions please don't hesitate to contact Christine.

Ph (03) 9925 1598. E-mail: Christine.Peacock@rmit.edu.au

There is a special registration cost available to students of just \$200 (excluding the conference dinner). This is a \$550 saving off the regular registration cost! This is a great deal for ATTA members enrolled in PhDs!!!

Overseas

American Accounting Association Calls for paper website <http://aaahq.org/calls/default.cfm>

Canadian Tax Foundation Event schedule 2010 <http://www.ctf.ca/profDev/schedule1.asp>

11th Global Conference on Environmental Taxation Issues (11th GCET)

"Using Environmental Taxation Strategies to Support Climate Change Resilience,"

Imperial Queen's Park Hotel Bangkok, Thailand 3 – 5 November 2010 Website – www.acc.msu.ac.th/gcet2010

Contacts: Dr. Julsuchada Sirisom julsuchada.s@acc.msu.ac.th; Dr. Larry Kreiser l.kreiser@csuohio.edu

Conference Theme: "Using environmental taxation strategies to support climate change resilience"

Subthemes

- Using environmental taxation strategies to support climate change resilience
- Using other economic instruments to support climate change resilience
- Environmental taxation strategies and global competition

Statement of Purpose: The 11th GCET provides an international, interdisciplinary forum to explore issues involved in designing and implementing environmental taxes.

The conference is not intended to advance any particular environmental agenda on an advocacy basis but rather to advance knowledge, understanding, and debate.

11th GCET Host: Maharakham University, Thailand

Supporting Partners: Cleveland State University, USA; Macquarie University, Australia; Vermont Law School, USA; Walsh University, USA; University of Pavia, Italy; Green Budget Germany, Germany

Recent and Pending Cases at the ECJ in Direct Taxation, Vienna 11-13 November 2010
Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business) in close cooperation with the SFB-ITC, the Austrian IFA Branch and the Wolfgang Gassner Research Fund for International Tax Law. The opening highlight will be the inaugural lecture of Prof. Dr. Pasquale Pistone, Jean-Monnet ad personam Professor of European Tax Law and Policy at the Institute for Austrian and International Tax Law on 11 Nov 2010 at 17:00. We are happy that very distinguished experts from the countries where the direct tax cases pending at the ECJ are coming from will present these cases, the request for the preliminary ruling and the relevant domestic and European legal background. This will enable us to discuss recent developments in European tax law. In order to have lively and high level discussions, the number of participants is limited. Therefore we want to encourage you to apply as soon as possible. Invitation and the application forms www.wu-wien.ac.at/taxlaw

Institute for Fiscal Studies Conferences and seminars

<http://www1.ifs.org.uk/conferences/index.shtml>

International Bureau of Fiscal Documentation. Various courses in Amsterdam, the Netherlands. For details, see <http://www.ibfd.org> The IBFD International Tax Academy (ITA) runs an extensive international course program. Generally all courses are held in Amsterdam. Should you require any further information or wish to register please refer to their web site www.ibfd.org or contact the International Tax Academy at +31-20-554 0160 or by e-mail ita@ibfd.org

For 2010 courses go to

<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>
The ITA also offers tailor-made in-house courses on a worldwide basis for corporate clients, tax administrations and other organizations. Should you have any queries, please contact Arcotia Hatsidimitris, Head of the International Tax Academy by telephone +31-20-554 0180, or by a.hatsidimitris@ibfd.org

ITA Courses Tel.: +31-20-554 0160; Fax: +31-20-620 9397; Email: itacourses@ibfd.org
Indian Corporate Taxation; Level: Introductory; Date: 28-29 October 2010; Location: Amsterdam; Price: €900 (\$1,100)

Principles of International Taxation; Level: Introductory; Date: 8-12 November 2010
Location: Kuala Lumpur; Price: \$ 1,500 (MYR 5,100)

Permanent Establishment Workshop; Level: Advanced; Date: 24-25 March 2011; Location: Singapore; Price: \$ 950

Treaties and International Tax Planning Barbados 10 -12 January 2011

Principles of International Taxation Rabat, Morocco 11 - 13 April 2011

Indian Corporate Taxation Singapore 21 - 22 March 2011

International Fiscal Association Congresses <http://www.ifa.nl/pages/default.aspx>
11-16 September 2011, **Paris, France**

Subject 1: Cross-border business restructuring

Subject 2: Key practical issues to eliminate double taxation of business income

The Seminar programme is as follows:

VAT aspects of business restructuring (companion Seminar Subject 1)

The corporate tax base: alternative basis for corporate taxation and its international consequences

Credit vs exemption (companion Seminar Subject 2)

Tax rulings in an international framework

IFA/OECD

Immovable properties and treaties
Collective investment vehicles
Recent developments in international tax
Uncertain tax positions
IFA/EU: Double taxation and EU law
30 September -5 October 2012, **Boston, USA**
Subject 1: Enterprise services
Subject 2: The debt-equity conundrum

International Atlantic Economic Society (IAES) conference www.iaes.org for more information. Prof Dr M. Peter van der Hoek Academy of Economic Studies, Bucharest, Romania and Erasmus University, Rotterdam, Netherlands. Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-3000 DR Rotterdam Netherlands Phone/Fax: +31-10-4081622 E-mail: vanderHoek@frg.eur.nl

International Tax Planning Association Forthcoming meetings
<http://www.itpa.org/meetings.html>

University of Toronto, The James Hausman Tax Law and Policy Workshop is designed to bring together distinguished tax scholars both from within Canada and internationally to share innovative scholarship that addresses a full range of tax law and policy issues. The workshops are generally held on Wednesdays at lunch time, in the Solarium at 84 Queen's Park. A light lunch is served. If you would like to receive e-mail notification of upcoming tax law and policy workshop seminar events, please contact: Nadia Gulezko at n.gulezko@utoronto.ca ;
http://www.law.utoronto.ca/visitors_content.asp?itemPath=5/7/0/0/0&contentId=951

Other useful tax and law related conference websites include the International Bar Association:
http://www.ibanet.org/Conferences/conferences_home.aspx
IBFD Course calendar
<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>
Law Conferences Worldwide <http://www.conferencealerts.com/law.ht>
New South Wales Bar Association
http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php
Law Council of Australia <http://www.lawcouncil.asn.au/conferences/events-and-conferences.cfm>
LexisNexis Professional Development Calendar of events
<http://www.lexisnexis.com.au/aus/conferences/calendar/default.asp>
See also the *inTax Seminars Directory*, published in *inTax Magazine*.
Practising Law Institute <http://www.pli.edu/>
New York County Lawyers Association <http://www.nycla.org>
American Bar Association <http://w3.abanet.org/home.cfm>
New York Bar Association <http://www.nysba.org/>
Hieros Gamos Worldwide Law Events Calendar <http://www.hg.org/calendar.html>
For social sciences and humanities conferences, meetings etc, see Mind: The Meetings Index <http://www.interdok.com/mind> See also the magazine *Australian Conference & Exhibition Diary*, Vamosi Information Publication.

10 Recent publications

Bold indicates ATTA members. Readers are encouraged to notify the Editor of recently written publications for notification, in these pages. Please note some of the overseas publications listed may not yet be available locally.

Local

Australia Treasury *Exposure Draft - GST legislation - Running balance account and non-profit sub-entities*, Tuesday, 12 October 2010
<http://www.treasury.gov.au/contentitem.asp?NavId=037&ContentID=1888>

Commonwealth Ombudsman *Australian Taxation Office: Resolving tax file number compromise*, Report number 12. 2010
http://www.ombudsman.gov.au/files/ATO_resolving-TFNcompromise.pdf

D'Ascenzo, Michael 'Working for all Australians: the ATO and the community'
Public Lecture, Charles Sturt University, Albury Campus, 6 October 2010
<http://www.ato.gov.au/corporate/content.asp?doc=/content/00257947.htm>

Derivatives & Financial Instruments Number 5 - 2010
CoCos: The Best of Both Worlds? Willem Specken
International - Why VAT Is Important for Investment Funds and Their Managers - Chantal Braquet, Shima Heydari and Edwin van Kasteren
On Recent Developments in the Taxation of Cross-Border Passive Income from a European Perspective - Erwin Nijkeuter
United States - Some Derivatives Excluded from Mark-to-Market or: A Funny Thing Happened on the Way to Financial Reform - Paul Carman
OECD Report on the Granting of Treaty Benefits with respect to the Income of Collective Investment Vehicles - Dennis Langkemper
Update on US Taxation Issues - Viva Hammer
Australia - Commitment Fee Not Treated as Interest - Anton Joseph

Incoming Government Brief for a returned Labor Government (the so-called Red Book), Treasury, Canberra, 24 September 2010
<http://www.treasury.gov.au/contentitem.asp?ContentID=1875&NavID=007>

Journal of Applied Law and Policy (Australia) 2009
Foreword - **Dale Pinto**
Reviewing the Discretion in Part IVA of the Income Tax Assessment Act 1936: Why the Devil is in The Lack of Detail: Part One - **Nicole Wilson-Rogers** and **Dale Pinto**
Small Business Taxpayers' Attitudes to Complying with a Tax System: Lessons and Experiences from Australia and New Zealand - **Nthati Rametse** and **Sue (Siew Eng) Yong**
The problematic relationship between customary international law and the domestic courts - **Julie Cassidy**

Killaly, Jim 'Examining compliance, ATO governance and tax risk management'
Large Business and International (Case Leadership) to the 8th Annual Corporate Tax Summit, 22 – 24 September, 2010
<http://www.ato.gov.au/corporate/content.asp?doc=/content/00256705.htm>

McLeod, Andrew 'The executive and financial powers of the Commonwealth: Pape v Commissioner of Taxation' (2010) 32 (1) *Sydney Law Review* 123-40

<p>CCH and ATTA Doctoral Series – Special Offer for ATTA Members. The inaugural CCH and ATTA Doctoral Series, <i>The politics of retirement savings taxation: a Trans-Tasman comparison</i> by Lisa Marriott was launched at the ATTA Conference in January 2010. As a special offer to ATTA members, instead of the normal price of \$120, there is a discounted price of \$80 available. Quote ATTA10 (Valid until 31/12/2010) www.cch.com.au/books2010</p>
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Olesen, Neil 'The ATO's regulation of SMSFs - the compliance program, specific risks and other areas of focus' ICAA National SMSF Conference. Hilton, Sydney, Thursday 23 September 2010 <http://www.ato.gov.au/corporate/content.asp?doc=/content/00256633.htm>

Stewart, Miranda (ed) *Housing and tax policy*, Sydney, Conference Series No 26, Australian Tax Research Foundation, 2010

Chapter 1 Housing and Tax Policy: New directions - Miranda Stewart	1
PART I Impact of the Australian tax system on housing	35
Chapter 2 Tax expenditures and housing - Judith Yates	37
Chapter 3 Price and efficiency effects of taxes and subsidies for Australian housing - Peter Abelson and Roselyne Joyeux	91
PART II International experience	117
Chapter 4 Housing taxation and subsidies in the United States - Stephen Malpezzi.. ..	119
Chapter 5 Dutch house prices and tax reform - Marietta Haffner and Paul De Vries	149
Chapter 6 The sensitivity of debt demand to the deductibility of mortgage interest - Dag Einar Sommervoll	173
PART III Directions for reform	199
Chapter 7 State taxes on housing in Australia - John Freebairn	201
Chapter 8 Housing taxes and the supply of private rental housing Gavin Wood, Rachel Ong and Miranda Stewart	217
Chapter 9 Sustainable improvements to housing affordability through the tax system - Jeff Pope and Patrick Rowland	239

(2010) 45/3 *Taxation in Australia*

Rights and remedies of a taxpayer - Rashelle L. Seiden

The new income tests: A complex web - **Tom Delany**

Legislative reforms in the objection and review procedures: The need to go further - **Michael Blissenden**

Trusts – Extending the vesting date - Michael Butler

(2010) 45/4 *Taxation in Australia*

Business succession: ATO issues more guidance on buy-sell agreements and insurance –

Miranda Stewart

Rights and remedies of a taxpayer in the sights of the Commissioner of Taxation: Part 2 - Rashelle L Seiden

The accountant's concession: time for a rethink? Jerome Tse and Julian Roberts

Limits on the Commissioner's statutory garnishee power - Peter Bickford

Overseas

Ault, Hugh J & Arnold, Brian J *Comparative income taxation, a structural analysis*, 3rd ed Rev, The Netherlands, Kluwer Law International, 2010

Avi-Yonah, Reuven S 'Tax convergence and globalization' (July 1, 2010), *Empirical Legal Studies Center. Working Paper* 18 <http://law.bepress.com/umichlwps/empirical/art18>

Bulletin for International Taxation Number 10 - 2010

Tax Treaty News - Brian J. Arnold

The Evolution of the Term "Beneficial Ownership" in Relation to International Taxation Over the Past 45 Years - Charl du Toit

Belgian Companies with Foreign Permanent Establishments: Offsetting of Losses - Luc De Broe and Niels Bammens

Supreme Court Judgement: Anti-Tax Haven (CFC) Legislation does not Infringe Japan–Singapore Tax Treaty - Akiyuki Asatsuma

Is Fiscal Justice Progressing? Frans Vanistendael

The Tax Residence of Family Members of EU Officials – The Relationship between the Concepts of Domestic and EU Law Residence - Marjaana Helminen

Bulletin for International Taxation Number 11 - 2010

International, OECD, New Zealand - Tax Havens “Coming in from the Cold”: A Sign of Changing Times? **Adrian J Sawyer**

China (People’s Rep.) - Tax Classification of Foreign Entities in China: The Current State of Brazil - International Tax Planning in Brazil: What to Expect Following Recent Case Law - Rodrigo Maito da Silveira and Leonardo Freitas de Moraes e Castro

Effective Corporate Income Tax Rates in an Enlarged European Union - Christina Elschner and Werner Vanborren

International - Border Adjustments for Carbon Taxes and the Cost of CO2 Emissions Permits: Politics, Economics, Administration and International Trade Rules - Charles E McLure, Jr

(2009) 57 (4) *Canadian Tax Journal*

Quebec’s Sales Recording Module (SRM): Fighting the Zapper, Phantomware, and Tax Fraud with Technology - Richard Thompson Ainsworth and Urs Hengartner

Catch-22: A Principled Basis for the Settlement of Tax Appeals - Daniel Sandler and Colin Campbell

Reforming the Meaning of "Charitable Gift": The Case for an Alternative to Split Receipting - Adam Parachin

Policy Forum: Tax-Included Pricing for HST—Are We There Yet? David M Sherman

Current Cases: (FCA) *The Queen v. Cascades Inc.*; (TCC) *Garron Family Trust et al. v. The Queen*; *Goar, Allison & Associates Inc. v. The Queen*; *Exida.com limited Liability Company et al. v. The Queen*; (Ont. SC) *Aim Funds Management Inc. v. Aim Trimark Corporate Class Inc.*

International Tax Planning: Foreign Entity Classification and the Meaning of "Corporation"/"Société" in the Income Tax Act

Personal Tax Planning: Canadian Taxation and Cross-Border Pensions

Planification fiscale personnelles Imposition au Canada des pensions transfrontalières

Selected US Tax Developments: A Brief History of US REITs

(2010) 58 (1) *Canadian Tax Journal*

David Anthony Ward, QC, 1931-2010

The taxation of retroactive lump-sum payments: the practice and the policy - Joseph Frankovic

Charitable gifts of conservation easements: lessons from the us experience in enhancing the tax incentive - Ellen Zweibel and Karen J Cooper

Policy Forum: Visibility and accountability—is tax-inclusive pricing a good thing? Richard M Bird

Policy Forum: The case for maintaining tax-exclusive pricing - W Jack Millar

Douglas J. Sherbaniuk Distinguished Writing Award

2008-9 Canadian Tax Foundation Regional Student-Paper Awards

Current Cases: (FCA) *The Queen v. Remai Estate*; (TCC) *Collins & Aikman Products Co et al v the Queen*

International tax planning: taxation of non-resident investors in Canadian investment funds

Personal tax planning: trust after marriage: using a trust to satisfy support obligations

corporate tax planning: amalgamations revisited—the application of paragraph 87(2)(a)

(2010) 58 (2) *Canadian Tax Journal*

Substantiating an ABIL deduction: an analysis of the key elements - Maureen Donnelly and Allister Young

The meaning of "series of transactions" as disclosed by a unified textual, contextual, and purposive analysis - Michael Kandev, Brian Bloom, and Olivier Fournier

Current Cases: (FCA) Collins et al v The Queen; (FC) Bozzer v. The Queen et al.; (Alta. QB) Stone's Jewellery Ltd. v. Arora
International tax planning: section 93 elections—proposed amendments
Personal tax planning: tax planning for post-secondary education
Selected US tax developments: IRS guidance adds body to the HEART Act's new tax regime for expatriates

(2010) 9 (3) *Criminology & Public Policy*

Special Issue: The Global Economy, Economic Crisis, and White-Collar Crime

Serious tax fraud and noncompliance

Serious tax fraud and noncompliance: A review of evidence on the differential impact of criminal and noncriminal proceedings - Michael Levi p 493-513

Criminal prosecution within responsive regulatory practice - Valerie Braithwaite p 515-523

Fairness matters—more than deterrence : Class bias and the limits of deterrence - Paul Leighton p 525-533

Serious tax noncompliance: Motivation and guardianship - Benno Torgler p 535-542

de Cogan, Dominic 'Gaines-Cooper and the judicial enforcement of tax policy' (2010) 6 (1) *Cambridge Student Law Review* 313-315

European Taxation Number 10 - 2010

Classification and Treatment of Hybrid Financial Instruments and Income Derived Therefrom under EU Corporate Tax Directives – Part 1 - Jakob Bundgaard

France/Germany/Italy/Spain/United Kingdom - Residential Real Estate Taxation in Europe: Actual Burden on Ownership and Investment - Fabrizio Borselli, Alessandro Buoncompagni and Stefano Manestra

A Cross-Country Perspective on Beneficial Ownership – Part 2 - Louan Verdoner, René Offermanns and Steef Huibregtse

Council - Laura Pakarinen

Court of Justice - Laura Pakarinen

Ireland - Finance Act 2010 - Tom Maguire

Serbia - Corporate Income Tax Law Amendments Adopted - Ivana Blagojevic

United Kingdom - Finance (No. 2) Act 2010 and Finance (No. 2) Bill 2010 - Douglas Roxburgh

Hattingh, Johann 'The tax treatment of cross -border partnerships under model-based bilateral double Tax conventions: a case & methodology' (2010) 6 (1) *Cambridge Student Law Review* 16-32

Heimert, A Michael & Johnson, Michelle *Guide to international transfer pricing: law, tax planning and compliance*, Leiden, The Netherlands, Kluwer Law International, 2010, Annual and online

Helminen, Marjaana *International tax law concept of dividend*, Leiden, The Netherlands, Kluwer Law International, 2010

International VAT Monitor Number 5 - 2010

Surviving VAT and Vuvuzelas – Lessons Learnt from the 2010 FIFA World Cup - Marlene Botes

Consignment and Call-Off-Stock Transactions between Poland and Germany - Aleksandra Bal

The Exemption for Education under EU VAT - Joep JP Swinkels

Protection of VAT Revenues May Infringe Human Rights - Lubka Tzenova

European Court of Justice – Recent Judgments and Pending Cases - Fabiola Annacondia and Walter van der Corput

Astra Zeneca – The VAT Treatment of Vouchers - Walter van der Corput
Reports from: Argentina, Australia, Bangladesh, Belgium, Bosnia and Herzegovina, Brazil, Canada, the Cayman Islands, China, the Czech Republic, the European Union, India, Ireland, Latvia, Macedonia (FYR), Moldova, the Netherlands, New Zealand, Poland, Portugal, Romania, Russia, Slovenia, South Africa, Sweden, Switzerland, Thailand, Ukraine and the United Kingdom.

Case notes from: Austria, Brazil, Canada, the Netherlands, Russia and the United Kingdom.

Littlewood, Michael ‘The Hong Kong tax system: its history, its future and the lessons it holds for the rest of the world’ (2010) 40 *Hong Kong Law Journal* 65-84

(2009) 62 (4) *National Tax Journal*

The Impact on Investment of Replacing a Retail Sales Tax with a Value-Added Tax:

Evidence from Canadian Experience - Michael Smart and Richard M. Bird

Alcohol-Leisure Complementarity: Empirical Estimates and Implications for Tax Policy

- Sarah E. West and Ian W. H. Parry

The Impact of College Financial Aid Rules on Household Portfolio Choice - Patryk Babiarz and Tansel Yilmazer

Taxes and Ex-Dividend Day Returns: Evidence From REITs - Oliver Zhen Li and David P. Weber

The Incidence of Tobacco Taxation: Evidence from Geographic Micro-Level Data - Andrew Hanson and Ryan Sullivan

Forum: International tax avoidance and evasion

Multinational Firm Tax Avoidance and Tax Policy - Kimberly A. Clausing

Tax Havens: International Tax Avoidance and Evasion - Jane G. Gravelle

On Recent Developments in Fighting Harmful Tax Practices - Gaëtan Nicodème

(2010) 63 (1) *National Tax Journal*

Increasing Tax Compliance in Washington State: A Field Experiment - Govind S. Iyer, Philip M. J. Reckers and Debra L. Sanders

The Implications of Tax Asymmetry for U.S. Corporations - Michael G. Cooper and Mathew J. Knittel

Evidence on the Distributional Effects of a Land Value Tax on Residential Households - Elizabeth Plummer

The Short-Term Ratio of Self-Financing of Tax Cuts: An Estimate for Norway's 2006 Tax Reform - Thor O. Thoresen, Jøgen Aasness, and Zhiyang Jia

The Effect of Perfect Monitoring of Matched Income on Sales Tax Compliance: An Experimental Investigation - Cathleen Johnson, David Masclet, and Claude Montmarquette

Forum: Corporate Debt and Taxes

Taxation and Corporate Use of Debt: Implications for Tax Policy - Roger H. Gordon

Book review: The Theory of Taxation and Public Economics by Louis Kaplow - John D. Wilson

(2010) 63 (2) *National Tax Journal*

What Will Happen if Employers Drop Health Insurance? A Simulation of Employees' Willingness to Purchase Insurance in the Individual Market - Jean Marie Abraham and Roger Feldman

Do eBay Sellers Comply with State Sales Taxes? James Alm and Mikhail I. Melnik

Optimal Solid Waste Tax Policy with Centralized Recycling - Thomas C. Kinnaman

The Demand for Lottery Products and their Distributional Consequences - Linda S Ghent and Alan R Grant

Foreign Income and Domestic Deductions — A Comment - Johannes Becker and Clemens Fuest

Reply to Becker and Fuest - James R. Hines

Forum: America's looming fiscal crisis

The Long-Term Budget Outlook in the United States and the Role of Health Care Entitlements - Joyce Manchester and Jonathan A. Schwabish
The Fiscal Consequences of Trends in Population Health - Dana Goldman, Pierre-Carl Michaud, Darius Lakdawalla, Yuhui Zheng, Adam Gailey, and Igor Vaynman
Desperately Seeking Revenue - Rosanne Altshuler, Katherine Lim, and Robertson Williams
Tax Expenditure Framework Legislation - Edward D Kleinbard
Book review: Using Taxes to Reform Health Insurance edited by Henry J. Aaron and Leonard E. Burman - Vivian Ho

(2010) 63 (3) *National Tax Journal*

The Distribution of Income Tax Noncompliance - Andrew Johns and Joel Slemrod
The Interaction of Metropolitan Cost-of-Living and the Federal Earned Income Tax Credit: One Size Fits All? Katie Fitzpatrick and Jeffrey P Thompson
Global Reform of Personal Income Taxation, 1981-2005: Evidence from 189 Countries - Klara Sabirianova Peter, Steve Buttrick, and Denvil Duncan
401(k) Loans and Household Balance Sheets - Geng Li and Paul A Smith
Property Value Assessment Growth Limits and Redistribution of Property Tax Payments: Evidence from Michigan - Mark Skidmore, Charles L Ballard, and Timothy R. Hodge
Forum: America's looming fiscal crisis
Déjà Vu All Over Again: On the Dismal Prospects for the Federal Budget - Alan J Auerbach and William G Gale
Catastrophic Budget Failure - Leonard E. Burman, Jeffrey Rohaly, Joseph Rosenberg, and Katherine C. Lim
Are State Public Pensions Sustainable? Why the Federal Government Should Worry About State Pension Liabilities- Joshua D. Rauh
Making Mountains of Debt Out of Molehills: The Pro-Cyclical Implications of Tax and Expenditure Limitations - Mathew D McCubbins and Ellen Moule

Nykiel, Wlodzimierz & Sek, Malgorzata (ed) *Protection of taxpayer's rights. European, international and domestic tax law perspectives*, Leiden, The Netherlands, Kluwer Law International, 2010

OECD *Forum on Tax Administration*, 15-16 September 2010, the sixth meeting (the forum), Istanbul, Turkey.

Joint audit report <http://www.oecd.org/dataoecd/10/13/45988932.pdf>

Joint Audit Participants Guide <http://www.oecd.org/dataoecd/10/11/45988962.pdf>

A Framework for a Voluntary Code of Conduct for Banks and Revenue Bodies

<http://www.oecd.org/dataoecd/10/9/45989171.pdf>

Addressing Tax Risks Involving Bank Losses

http://www.oecd.org/document/48/0,3343,en_2649_33749_45944752_1_1_1_37427,00.html

Oguttu, Annet Wanyana 'A critique on the OECD campaign against tax havens: has it been successful? A South African perspective (2010) 21 *Stellenbosch Law Review* 172-200

Reimer, Ekkelhart; Urban, Nathalie & Schmid, Stefan *Permanent establishments: a domestic taxation, bilateral tax treaty and OECD perspective*, Leiden, The Netherlands, Kluwer Law International, 2010, Annual and online

(2009) 63 (1) *Tax Law Review*

Symposium on wealth transfer taxation

Foreword

What should society expect from heirs? The case for a comprehensive inheritance tax - Lily L Batchelder

Liberal democracy and hereditary inequality - Thomas Nagel

Commentary

Family values, inheritance law, and inheritance taxation - Anne L Alstott
Economics of estate taxation: review of theory and evidence - Wojciech Kopczuk
On the taxation of private transfers - Louis Kaplow
Taxing inheritances, taxing estates - James R Hines, Jr
Commentary
Replacing the: estate tax with an inheritance tax: a re-examination - David Joulfaian
Wealth transfer taxes: benefits, burdens, and bases - Michael Udell
From Dahomey to London to DC: "marketing" wealth with the proposal for a comprehensive inheritance tax - Ann Mumford
Commentary
Tax revolts, pregnancy envy, race, and the "death tax" - Dalton Conley
Commentary
Trade-offs in choosing between an estate tax and an inheritance tax - Aviva Aron-Dine
Commentary
Realization of gains under the comprehensive inheritance tax - Laura E Cunningham & Noël B. Cunningham

(2010) 63 (2) *Tax Law Review*

Symposium on designing a federal VAT Part I
Summary and recommendations - Reuven S. Avi-Yonah
Do we need a vat to solve our long-run budget problems? Rudolph G Penner
Where credit is due: advantages of the credit-invoice method for a partial replacement VAT - Itai Grinberg
Interjurisdictional issues in the design of a VAT - Michael Keen and Walter Hellerstein
Taxation of financial services (including insurance) under a US value-added tax - Alan Schenk
Taxation of housing under a VAT - Satya Poddar
Commentary - Robert F Conrad
How should the United States treat government entities, nonprofit organizations, and other tax-exempt bodies under a VAT? Pierre-Pascal Gendron
Commentary

(2010) 63 (3) *Tax Law Review*

Symposium on designing a federal VAT Part II
Sales taxes in Canada: the gst-hst-qst-rst "system" - Richard M Bird and Pierre-Pascal Gendron
VAT coordination in common markets and federations: lessons from the European experience - Sijbren Cnossen
International experience in implementing VATs in federal jurisdictions: a summary - Victoria J Perry
How to coordinate state and local sales taxes with a federal value-added tax - Charles E McLure, Jr
Commentary - John L Mikesell
Administrative mechanisms to aid in the coordination of state and local retail sales taxes with a federal value-added tax - Harley Duncan

(2010) 42 (1) *University of British Columbia Law Review*

Tracking our fiscal footprint - Kim Brooks
Global trends and constraints on tax policy in the least developed countries - Allison Christians
A framework for an informed study of the realistic role of tax in a development agenda - Yariv Brauner
Just Harmonization - Tsilly Dagan
International transactions, taxation, and women: the critical role of gender analysis - Kathleen A Lahey

Protecting taxpayer privacy rights under enhanced cross-border tax information exchange:
toward a multilateral tax-payer bill of rights - Arthur J Cockfield
The Walter S Owen Lecture - Canadian securities regulation and the global financial crisis -
Mary Condon

11 ATTA members in the media

Over the years many members of ATTA have been quoted in media. This item will exist primarily from input by members. Please forward your items to the editor and New Zealand contributions particularly welcome.

Anamourlis, Tony

Ben Butler, "Taxman set to pounce", *The Age*, 8 October 2010 and "Ben Butler, Nowhere to hide from the taxman", *Sydney Morning Herald*, 8 October 2010. The Age - <http://www.theage.com.au/business/taxman-set-to-pounce-20101007-169tf.html> Sydney Morning Herald - <http://www.smh.com.au/business/nowhere-to-hide-from-the-tax-man-20101007-169q5.html> Also reprinted in WA Today; Business day; Canberra Times; Brisbane Times; Farmonline; The Courier; Bendigo Advertiser; Moree Champion; Independent Weekly; Optus Zoo; Cooma Express; Myall Coast Nota; Goondiwindi Argus; Blacktown Sun

12 Quotable quotes

"The mining tax was largely neutralised as a live issue during the campaign. But Labor had deliberately misled the public on the scale of its retreat by changing the assumptions in the revenue modelling, and inevitably this trickery became public. Moreover, although Labor had taken the heat out of the issue and getting some kudos for talking directly with the biggest mining companies, a large part of the constituency that opposed any tax increase remained unreconciled."

Source: Tiffen, Rodney 'Labor's six (almost) fatal mistakes' *Inside Story* 23 September 2010
<http://inside.org.au/labors-six-almost-fatal-mistakes/>

"The International Monetary Fund (IMF) has called the Federal Government's proposed mining tax a "step in the right direction".

In a new report the IMF praised the planned introduction of the mineral resources rent tax (MRR), and says the Federal Government should consider broadening it to other mineral resources.

It also says it would welcome more reliance on consumption-based taxes like the GST, because this would allow for the elimination of inefficient state taxes."

Source: Landers, Kim 'IMF backs resources tax' ABC News 30 September 2010
<http://www.abc.net.au/news/stories/2010/09/30/3025614.htm?section=justin>

Spotted on the television news during coverage of the National Rugby League Grand Final, 3 October 2010, another meaning of the acronym GST where a fan was carrying a sign which read:

Great
St George
Team

“The shadow Treasurer, Joe Hockey, was not telling the full story when he said days before the election that the Coalition's costings had been "audited" by a big accountancy firm.

His claim that "we have the fifth-biggest accounting firm in Australia auditing our books and certifying in law that our numbers are accurate" helped shield the Coalition from criticism about its decision not to submit costings to Treasury.

Documents seen by the Herald show the federal directors of the Liberal Party and National Party would have been likely to have known the claim was untrue. Brian Loughnane and Brad Henderson signed a letter the day the costings were made public addressed to the Perth accountancy firm WHK Horwath confirming its work for the Coalition was primarily "not of an audit nature".

Mr Loughnane also countersigned a letter from two of the firm's principals that reminded the Coalition the work would "not constitute an audit ... or a review in accordance with Australian auditing standards".

Source: Martin, Peter ‘Hockey was economical with the truth: Lib poll costings never audited’ *Sydney Morning Herald* 11 October 2010 <http://www.smh.com.au/national/hockey-was-economical-with-the-truth-lib-poll-costings-never-audited-20101010-16e31.html>

“As every skilled tax avoider knows, there's the real world and then there's the accounting world. Sometimes they overlap, but given enough lawyers and financial engineers, there are fortunes to be made when they don't.”

Source: Pascoe, Michael ‘Thank-you mug taxpayers’ *Sydney Morning Herald* October 13, 2010 <http://www.smh.com.au/business/thankyou-mug-taxpayers-20101013-16ij4.html>

“So it would seem Julia Gillard has plenty of business support for a carbon tax which provides certainty and an undoubtedly efficient way of pricing carbon. Now we just need some political courage.”

Source: Durie, John ‘Carbon tax time’ *The Australian* 16-17 October 2010 p 40 <http://www.theaustralian.com.au/business/opinion/post-haste-into-the-future-for-ahmed-fahour/story-e6frg9if-1225939384913>

ATTA News November 2010

<http://www.atax.unsw.edu.au/atta/newsletter.htm>

Editor: Colin Fong, Faculty of Law, University of New South Wales, Sydney
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ATTA website <http://www.atax.unsw.edu.au/atta>

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1 Presidential column

The end of the academic year is fast-approaching and I am sure everyone is busy with exam marking and finalisation of results for their students. Christmas is now nearly upon us as well and before long we will be renewing acquaintances at the ATTA conference in Melbourne. I wish everyone a successful end to their academic year and trust that everyone gets to spend some 'down-time' before the ATTA conference in January 2011.

ATTA Conference

Much hard work continues to occur behind the scenes to make the ATTA conference a memorable and successful start to next year. I commend members to reading the latest report on the conference which is detailed elsewhere in this Newsletter.

One item I would like to highlight here is the open forum with the Commissioner of Taxation, Michael D'Ascenzo AO which will be a plenary session at the 23rd Annual Conference of the Australasian Tax Teachers Association, January 2011. A summary of this session follows.

"Australians value their tax and superannuation system as community assets, where willing participation is recognised as good citizenship."

(Source: ATO Strategic Statement 2010-15)

In the centenary year of the ATO's history, it launched an ambitious but inspirational vision for the next steps in the care of Australia's tax and superannuation systems.

At the heart of what the ATO wants to achieve is to influence the community on the connection between the work of the ATO and the continued wellbeing and prosperity of all Australians.

The Commissioner would like his session to be an interactive forum in which ideas set out in the ATO's Strategic Statement 2010-15 are opened up for discussion.

Preliminary reading of two publications is recommended:

Strategic Statement 2010-15 (one A3 page), available at:
<http://www.ato.gov.au/content/downloads/cor00243384n73493.pdf>

Making a Difference: the intent behind our Strategic Statement 2010-15 (The Commissioner's memo to his staff to help start the intellectual journey), available at:
<http://www.ato.gov.au/print.asp?doc=/content/00245012.htm>

Hard copies will be available in the conference packs.

JATTA

JATTA for 2010, volume 5 was published electronically in November 2010 and is accessible from the JATTA website at:
<http://www.atax.unsw.edu.au/atta/jatta/index.htm>

Every paper was subject to rigorous anonymous peer review by a combination of international and Australian academics. High quality feedback was provided to all authors who submitted papers for publication.

I would like to thank the academics who contributed papers and the reviewers as we appreciate the time and effort that has gone into the production of this volume.

Thanks are also due to the production editor Marie-Louise Taylor and a special thanks needs to be extended to John Taylor and Fiona Martin who were co-editors for this issue.

Further details, including statistics of articles published, will be provided at the AGM.

The decline of taxation units in University courses

An issue that is of continuing concern is the decline in taxation units that are being offered as part of University commerce degree programs. A number of people in recent times have expressed this sentiment to me and I would like to explore what we might do to raise awareness of this issue.

I intend to raise this during the conference and also at the AGM and will be putting together a form to capture some data on University courses and tax offerings which I will socialise among ATTA members at the conference so we have a better picture of the national landscape.

My own view is that taxation is an essential element of University commerce courses. This is especially so at a time when legislative changes and complexity continues to increase and regulatory regimes governing tax practitioners have as their object to ensure that tax agent services are provided to the public in accordance with appropriate standards of professional and ethical conduct.

Best wishes.
Professor Dale Pinto
President
Dale.Pinto@cbs.curtin.edu.au

2 ATTA 2011 Conference

Preparations for the 2011 ATTA conference remain on track with first-rate keynote speakers and an excellent array of member presentations currently being timetabled. The social events are shaping up to be memorable both in terms of locations and quality.

Paper submission

To be eligible for the conference paper prizes, papers must be submitted by 5-00pm on 10 December 2010. Instructions for submission of papers can be found at:
<http://www.atta.law.unimelb.edu.au/go/submission-of-abstracts/papers>

To enable inclusion of your paper in the Conference CD to be provided to all registrants, your paper must be submitted no later than Monday 10 January 2011.

Conference registration

Some ATTA members have had papers accepted for presentation at the conference but have not yet registered and all ATTA members are reminded that the \$390 early-bird registration rate for the 2011 conference expires on 10 December. As well, early registrants have the best chance to secure quality and affordable accommodation in the colleges. The direct link to the registration page is:

<http://ecommerce.buseco.monash.edu.au/product.asp?pID=151&cID=12>

Conference program

The conference program is being finalised and will be posted to the conference website by the end of November.

Conference venue

The conference venue is Melbourne Law School, 185 Pelham Street, Carlton, Victoria. Registration will take place on the ground floor of the building. For those new to Melbourne, the Law School is located between Elizabeth Street and Swanston street (about two city blocks from each street). Trams from the city (about 2km away) run along both of these streets. Further information, including maps and public transport information, will be posted to the conference website shortly.

Australian Commissioner of Taxation's plenary session

As foreshadowed earlier in this newsletter, the Commissioner would like his session to be more interactive than in the past. The President's column contains more information on this.

Your Conference Organising Committee

3 Arrivals, departures and honours

A/Prof **Ern Chen Loo** (Faculty of Accountancy, Universiti Teknologi MARA, Malaysia), is Atax's 2010 Abe Greenbaum Fellow, from 3 to 30 November 2010. Ern Chen is a leading Malaysian tax academic with research interests in taxation compliance and financial reporting compliance.

Nguyet Lien Au, Manager of Personal Income Tax Division of the Department of Taxation of Hue in central Vietnam, will jointly visit Sydney Law School and Atax from 15 November to March 2011 under an Endeavour Executive Award by the Australian Government. Please call her Lien which is pronounced almost as Leanne. Her interests focus on various aspects of international taxation including multinational companies, large accounting firms, ATO and double tax treaties.

4 Atax is moving

In November 2010 Atax celebrates 20 years since the signing of the agreement between the ATO and UNSW to establish a tax studies program under the leadership of Professor Yuri Grbich. Since that time over 2,500 students have graduated from Atax's programs and the outstanding contribution of the tax faculty and alumni to the discipline is well recognised.

Atax is currently part of the Faculty of Law, but as is the case at many universities, tax has also been taught (into the commerce programs) by the School of Business Law and Tax (BLAT) at UNSW. From 1 January 2011, Atax and BLAT will be forming a new school, the Australian School of Taxation and Business Law (Atax) under the leadership of Professor John Taylor, within the Australian School of Business (ASB). Atax is looking forward to the move to ASB and to many more decades of tax teaching and research to come!

Margaret McKerchar

5 New Zealand developments

Tax Treaties

Double tax treaty discussions are underway between New Zealand and Hong Kong. The aim of the discussions is to increase the appeal of investment in New Zealand and to assist New Zealand companies to invest in Asia. It is intended that a comprehensive Investment Protocol between New Zealand and Hong Kong will commence this month (November).

Gift Duty

Also on the agenda for November is the possible repeal of gift duty. Gift duty applies in New Zealand when the total value of gifts made by a person in a 12-month period exceeds NZ\$27,000. Certain exemptions exist, such as charitable donations and gifts to family members. The original purpose of gift duty in New Zealand was to protect the estate duty base (which was repealed in 1992) and to raise revenue. The gift duty was retained primarily to minimise opportunities to minimize income tax or target social assistance, but many of these concerns have subsequently been attended to by strengthening existing legislation. Justification for the repeal is economically sound: private sector compliance and public sector administration costs are estimated at over NZ\$70 million per annum, while revenue collection from the duty is only NZ\$1.6 million per annum. Part of the high compliance costs relates to an inability to electronically file statements in relation to gift duty: the system remains largely paper based. Moreover, gift duty is easy to avoid through gifting programmes. These gifting programmes are widely used in New Zealand to transfer assets while avoiding gift duty. A gifting programme sees assets sold, typically to a family trust, in exchange for an on-demand loan with no interest obligation (at the fair value of the asset). No payments are made against the loan, but the debt is forgiven by the donor at the rate of NZ\$27,000 every year. As the

'gift' is at the threshold, it does not attract gift duty. This practice is not lost on the Inland Revenue, who report only 0.4% of gift statements received result in any payment obligation.

Lisa Marriott

6 Australian and New Zealand tax and related PhD and SJD theses completed and in progress

In the *ATTA News* for December 2002, March 2004, April 2005, June 2006, June 2007, July 2008 and September 2009 I published a list, which contained Australian and New Zealand tax and related PhDs and SJDs completed and in progress. During the past year, a number of doctoral theses were completed and I found out about others, which were not on the original lists. I did circulate a list to be updated during the doctoral workshop at this year's ATTA conference but it went astray during distribution.

Please notify me of any, which have commenced or have been completed and or have been accepted for publication. I hope to issue a new list in December 2010. See the earlier issues for information required ie Author, Title of thesis, Institution, Supervisor/s, expected date of completion (optional). For completed ones, if published, please supply the title, place of publication, publisher, date of publication. If available electronically, please supply the URL. If you wish to preview the list before publication, please let me know by email.

Colin Fong

7 Doctoral news

Dear Colleagues,

With this letter, we would like to invite doctoral candidates to participate in the Seminar on Tax Treaty Law which is scheduled from January 14 – 17, 2011 and organised by the Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business)

This seminar is part of a doctorate programme jointly organised by the Institute for Austrian and International Tax Law at WU, the International Tax Center of the University of Leiden and the Uppsala University in cooperation with the European Association of Tax Law Professors (EATLP) for the members of the doctoral candidates in the Tax Law Network (DCTLN). The event in Vienna will be followed by a Seminar on European Tax Law held in Leiden in autumn 2011, and the Uppsala University will take care of a Seminar on Comparative Tax Law in 2012. All seminars are offered free of charge; participants will only have to pay for their own travel, lodging and meals. If you are a doctoral candidate engaged in research and writing a doctoral thesis (dissertation) in the field of tax law you are entitled to attend this seminar, provided your supervisor issues a signed statement that you are effectively engaged in writing a doctoral thesis.

The core topic of the seminar held in Vienna will be the interpretation and application of double taxation conventions. Outside the core program, there will be a "Poster Session", allowing the participants to present the quintessence of their doctoral theses to the public. Furthermore, a cocktail reception and an invitation to a typical Viennese

“Heurigen” will provide an ideal framework to socialise with colleagues and researchers from all over Europe.

Each participant is required to read some materials in advance. All candidates will be assigned a specific case study to prepare; the assignment will be given in advance. In the course of the seminar, questions of tax treaty law will be discussed on the basis of the case studies with the professors. In addition, a poster containing the highlights of the participant’s doctoral thesis has to be prepared by December 31, 2010.

The tentative programme is as follows:

Friday, January 14, 2011

Chairman: Prof. Dr. Dr. h.c. Michael Lang

08.30 – 12.30 seminar

12.30 – 14.00 lunch break

14.00 – 17.30 seminar

17:30 Welcome Cocktail

at the Institute for Austrian and International Tax Law

Sponsored by Unicredit Group

Saturday, January 15, 2011

Chairman: Prof. Dr. Josef Schuch

08.30 – 12.30 seminar

12.30 – 14.00 lunch break

14.00 – 17.30 seminar

19.30 invitation to an evening at a Viennese “Heurigen”

(wine tavern)

Sponsored by PricewaterhouseCoopers

Monday, January 17, 2011

Chairman: Prof. Dr. Claus Staringer

08.30 – 10.30 poster presentations

10.30 – 12.30 seminar

12.30 – 14.00 lunch break

14.00 – 17.30 seminar

On our website you will also find an application form. If you are interested to participate, you need to register not later than November 30, 2010. The form must be sent by email to astrid.mathias@wu.ac.at or faxed to the Institute for Austrian and International Tax Law, Vienna University of Economics and Business +43 1 31336 730, <http://www.wu.ac.at/taxlaw>. Applicants will be notified of their acceptance/refusal after the meeting of the Board by December 10.

Board Members:

Prof. Dr. Tanja Bender, University of Leiden

Prof. Dr. Dr. h.c. Michael Lang, WU

Prof. Dr. Pasquale Pistone, WU, University of Salerno

Prof. Dr. Kees van Raad, University of Leiden

Prof. Dr. Josef Schuch, WU

Prof. Dr. Claus Staringer, WU

Prof. Dr. Alfred Storck, WU

Prof. Dr. Bertil Wiman, Uppsala Universitet

If you need additional information or have any questions, do not hesitate to contact us.

Kind regards,

Prof. Dr. Dr. h.c. Michael Lang Prof. Dr. Josef Schuch

Prof. Dr. Pasquale Pistone Prof. Dr. Claus Staringer

Prof. Dr. Alfred Storck

8 Tax, accounting, economics and law related meetings

Local

The 23rd Annual Conference of the Australasian Tax Teachers Association Conference 2011, co-hosted by the Melbourne Law School and the Monash University Taxation Law and Policy Research Institute, will be held at the Melbourne Law School over 19-21 January 2011. The Conference theme will be "Tax - it's more than numbers". The conference website is: <http://www.atta.law.unimelb.edu.au>

Taxation Institute of Australia <http://www.taxinstitute.com.au> lists many of the TIA conferences, conventions, seminars, breakfast clubs.

For further enquiries, contact Jessi Guy (02) 8223 0043 or email jessiguy@taxinstitute.com.au. Register online at <http://www.taxinstitute.com.au>. Call the National Events team on 1300 733 842 for more details.

26th National Convention, 2 - 4 March 2011, Brisbane

Key note speakers and program highlights include:

David Bloom QC discussing transfer pricing from a legal perspective

Professor Graeme Cooper exploring theories of modern tax reformers

Tony Slater QC examining the world of trusts post-Bamford

The Inspector General of Tax, Ali Noroozi, reviewing Australia's evolving tax administration system

A range of accommodation is offered to delegates, including the five star Treasury Heritage Hotel, the four star Rydges Hotel, Oaks Apartments and the three star Hotel Ibis.

Flexible ticketing options are available to suit your circumstances. Delegates can choose to attend the entire convention, a single day or a particular session, while firms can purchase an Employer Ticket which can be shared amongst multiple attendees.

Please contact the National Events Team on 1300 733 842 or by email, nationaleducation@taxinstitute.com.au Follow us on Twitter @TaxInstituteOz.

Overseas

American Accounting Association Calls for paper website <http://aaahq.org/calls/default.cfm>

Canadian Tax Foundation Event schedule 2010 <http://www.ctf.ca/profDev/schedule1.asp>

Institute for Fiscal Studies Conferences and seminars

<http://www1.ifs.org.uk/conferences/index.shtml>

On Tuesday August 31, 2010, our new LL.M. programme in International Tax Law for the academic years 2011-2013 was presented in frame of the IFA Congress in Rome. One-year full-time studies will start in September 2011 and September 2012. Additionally, a two-year part-time study will start in September 2011. The programme details and application infos are available on www.international-tax-law.at. The programme is open now for application. You may also approach Barbara Ender (b.ender@wt-akademie).

Kind regards

Michael Lang / Josef Schuch / Claus Staringer / Pasquale Pistone / Alfred Storck / Maria Sitkovich

International Bureau of Fiscal Documentation. Various courses in Amsterdam, the Netherlands. For details, see <http://www.ibfd.org> The IBFD International Tax Academy (ITA) runs an extensive international course program. Generally all courses are held in Amsterdam.

Should you require any further information or wish to register please refer to their web site www.ibfd.org or contact the International Tax Academy at +31-20-554 0160 or by e-mail ita@ibfd.org

For 2010 courses go to

<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>

The ITA also offers tailor-made in-house courses on a worldwide basis for corporate clients, tax administrations and other organizations. Should you have any queries, please contact Arcotia Hatsidimitris, Head of the International Tax Academy by telephone +31-20-554 0180, or by a.hatsidimitris@ibfd.org

ITA Courses Tel.: +31-20-554 0160; Fax: +31-20-620 9397; Email: itacourses@ibfd.org
Permanent Establishment Workshop; Level: Advanced; Date: 24-25 March 2011; Location: Singapore; Price: \$ 950

Treaties and International Tax Planning Barbados 10 -12 January 2011

Principles of International Taxation Rabat, Morocco 11 - 13 April 2011

Indian Corporate Taxation Singapore 21 - 22 March 2011

International Fiscal Association Congresses <http://www.ifa.nl/pages/default.aspx>

11-16 September 2011, **Paris, France**

Subject 1: Cross-border business restructuring

Subject 2: Key practical issues to eliminate double taxation of business income

The Seminar programme is as follows:

VAT aspects of business restructuring (companion Seminar Subject 1)

The corporate tax base: alternative basis for corporate taxation and its international consequences

Credit vs exemption (companion Seminar Subject 2)

Tax rulings in an international framework

IFA/OECD

Immovable properties and treaties

Collective investment vehicles

Recent developments in international tax

Uncertain tax positions

IFA/EU: Double taxation and EU law

30 September -5 October 2012, **Boston, USA**

Subject 1: Enterprise services

Subject 2: The debt-equity conundrum

International Atlantic Economic Society (IAES) conference www.iaes.org for more information. Prof Dr M. Peter van der Hoek Academy of Economic Studies, Bucharest, Romania and Erasmus University, Rotterdam, Netherlands. Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-3000 DR Rotterdam Netherlands Phone/Fax: +31-10-4081622 E-mail: vanderHoek@frg.eur.nl

International Tax Planning Association Forthcoming meetings

<http://www.itpa.org/meetings.html>

University of Toronto, The James Hausman Tax Law and Policy Workshop is designed to bring together distinguished tax scholars both from within Canada and internationally to share innovative scholarship that addresses a full range of tax law and policy issues. The workshops are generally held on Wednesdays at lunch time, in the Solarium at 84 Queen's Park. A light lunch is served. If you would like to receive e-mail notification of upcoming tax law and policy workshop seminar events, please contact: Nadia Gulezko at n.gulezko@utoronto.ca ;

http://www.law.utoronto.ca/visitors_content.asp?itemPath=5/7/0/0/0&contentId=951

Other useful tax and law related conference websites include the

International Bar Association:
http://www.ibanet.org/Conferences/conferences_home.aspx
 IBFD Course calendar
<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>
 Law Conferences Worldwide <http://www.conferencealerts.com/law.ht>
 New South Wales Bar Association
http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php
 Law Council of Australia <http://www.lawcouncil.asn.au/conferences/events-and-conferences.cfm>
 LexisNexis Professional Development Calendar of events
<http://www.lexisnexis.com.au/aus/conferences/calendar/default.asp>
 See also the *inTax Seminars Directory*, published in *inTax Magazine*.
 Practising Law Institute <http://www.pli.edu/>
 New York County Lawyers Association <http://www.nycla.org>
 American Bar Association <http://w3.abanet.org/home.cfm>
 New York Bar Association <http://www.nysba.org/>
 Hieros Gamos Worldwide Law Events Calendar <http://www.hg.org/calendar.html>
 For social sciences and humanities conferences, meetings etc, see Mind: The Meetings Index
<http://www.interdok.com/mind> See also the magazine *Australian Conference & Exhibition Diary*, Vamosi Information Publication.

9 Recent publications

Bold indicates ATTA members. Readers are encouraged to notify the Editor of recently written publications for notification, in these pages. Please note some of the overseas publications listed may not yet be available locally.

Local

Apps, Patricia ‘Why the Henry review fails on family tax reform’, Paper presented at the conference on “Australia’s Future Tax System: A Post-Henry Review” 21-23 June, 2010, Australian National University Centre for Economic Policy Research *Discussion paper* No 642, August 2010 <http://cepr.anu.edu.au/pdf/DP642.pdf>

Australia. Treasury *Improving the operation of the anti-avoidance provisions in the income tax law*, Discussion paper, 18 November 2010
<http://treasury.gov.au/contentitem.asp?NavId=037&ContentID=1901>

(2010) 25 (3) *Australian Tax Forum*

Origins of the judicial concept of income in Australia - **Peter Mellor**

The US tax adviser’s privilege: insights for Australia - **Keith Kendall**

Black fella land – white fella tax: changing the CGT implications of aboriginal/native title - **Julie Cassidy**

Improving our superannuation regime: a post-Henry review look at superannuation taxation, raising superannuation balances and longevity insurance - Rami Hanegbi

Employee share schemes: regulation and policy - Ingrid Landau, **Ann O’Connell** and Ian Ramsay

(2010) 39 (4) *Australian Tax Review*

- Editorial - The politics of tax in 2010

- The perils of complexity: Why more law is bad law – The Hon Justice Nye Perram

- Cross-border issues arising from employee share ownership plans – **Ann O’Connell**

- Tolerating deferral: Australia’s proposed foreign accumulation fund rules – Mark Brabazon

Australia's Future Tax System Review - Release of Supporting Information, 28 October 2010
On 28 October 2010, the Treasurer voluntarily released additional material underlying the AFTS review. The following files include working papers commissioned by the AFTS Panel and costings of final AFTS recommendations, prepared by Treasury and the ATO. The following working papers are now available on the AFTS website:

Small Medium Enterprises Total Tax Contribution Report – PricewaterhouseCoopers

Non-renewable resource taxation in Australia – ABARE research report

Housing Taxation and Transfers research study – Professor Gavin Wood, Associate Professor **Miranda Stewart** and Dr Rachel Ong

Simulating Policy Change Using a Dynamic Overlapping Generations Model of the Australian Economy – University of New South Wales

All other working papers commissioned by the AFTS review panel are also available on the AFTS website.

Chaikin DA 2009 'Crimes of the Powerful: Liechtenstein Case Study' in *Money Laundering, Tax Evasion & Tax Havens*, ed. David Chaikin, Australian Scholarly Publishing, Melbourne, 2009, pp. 7-25

Chaikin DA 2009 'Tax Havens: An Australian Perspective' in *Money Laundering, Tax Evasion & Tax Havens*, ed. David Chaikin, Australian Scholarly Publishing, Melbourne, 2009, pp. 96-108

Chaikin DA and Geary J 2009 'Hypothetical: Legal, Ethical and Compliance Dimensions' in *Money Laundering, Tax Evasion & Tax Havens*, ed. David Chaikin, Australian Scholarly Publishing, Melbourne, 2009, pp. 109-37

Dirkis, Michael 'The Expression "Liable to Tax by Reason of His Domicile, Residence" Under Article 4(1) of the OECD Model Convention' in G Maisto (ed), *Residence of Individuals Under Tax Treaties and EC Law*, IBFD: Amsterdam (2010) 135-152

Dirkis, Michael 'Australia' in G Maisto (ed), *Residence of individuals under tax treaties and EC law*, IBFD, Amsterdam, 2010, pp 197-240

D'Ascenzo, Michael 'In the service of the public', ATO Official Centenary Event, ATO National Office, Canberra, 12 November 2010
<http://www.ato.gov.au/corporate/content.asp?doc=/content/00262568.htm>

D'Ascenzo, Michael 'It's only natural', Speech to the New Zealand Institute of Chartered Accountants Tax Conference, Auckland, 30 October 2010
<http://www.ato.gov.au/corporate/content.asp?doc=/content/00260469.htm>

D'Ascenzo, Michael 'Leading for all Australians' Public Sector Management Program (PSMP) ACT Graduation, Canberra, 28 October 2010
<http://www.ato.gov.au/corporate/content.asp?doc=/content/00260464.htm>

D'Ascenzo, Michael 'Investing in futures', speech to the annual Consilium charity dinner, 26 October 2010 <http://www.ato.gov.au/corporate/content.asp?doc=/content/00260941.htm>

Guglyuvatyy, Evgeny "Identifying criteria for climate change policy evaluation in Australia" (2010) 7 *Macquarie Journal of Business Law* 98-130; [2010] UNSWLRS 25
<http://www.austlii.edu.au/au/journals/UNSWLRS/2010/25.html>

Henry, Ken 'The context and drivers for state tax reform', -Address to CEDA - The Tasmanian State Tax Review, 19/11/2010
<http://www.treasury.gov.au/contentitem.asp?NavId=008&ContentID=1908>

Ingles, David 'Removing poverty traps in the tax transfer system', Manuka, ACT, Australia
Institute Technical Brief No 7, 11 October 2010
<https://www.tai.org.au/index.php?q=node%2F19&pubid=793&act=display>

Mackenzie, Gordon "SMSF tax update" [2010] UNSWLRS 34
<http://www.austlii.edu.au/au/journals/UNSWLRS/2010/34.html>

Mackenzie, Gordon "Tax efficient infrastructure financing: reducing funding costs" [2010]
UNSWLRS 36 <http://law.bepress.com/unswwps/flrps10/art36>

CCH and ATTA Doctoral Series – Special Offer for ATTA Members. The inaugural CCH and ATTA Doctoral Series, *The politics of retirement savings taxation: a Trans-Tasman comparison* by **Lisa Marriott** was launched at the ATTA Conference in January 2010. As a special offer to ATTA members, instead of the normal price of \$120, there is a discounted price of \$80 available. Quote ATTA10 (Valid until 31/12/2010) www.cch.com.au/books2010

Olesen, Neil 'Who is in the driver's seat of the SMSF car?' Speech to ASFA 2010 National Conference and Super Expo, Adelaide, 12 November 2010
<http://www.ato.gov.au/corporate/content.asp?doc=/content/00261824.htm>

(2010) 45/5 *Taxation in Australia*

An iceberg sunk the Titanic, Tony Evans & **Chris Wallis**

The Hogan dilemma: how can you go with a DPO? Peter Bickford

Reform of the controlled foreign company regime — out of control? Clint Harding

Are late fees "revenue" for GST? James Choi

Overseas

Annacondia, Fabiola & van der Corput, Walter (ed) *EU VAT Compass 2010/2011*,
Amsterdam, International Bureau of Fiscal Documentation, 2010

Asia Pacific Tax Bulletin Number 5 - 2010

ASEAN – Towards the Establishment of a Community (Corporate) Business Profits Tax -
Adrianto Dwi Nugroho

Cambodia - Transfer Pricing Challenges - Nicolai Borge and Laysym Sim

India - Marketing Intangibles in the Right Way! Parikshit Datta and Subhobrata Sen

Overview of the Stamp Duty Regime - The articles provide an overview of the stamp duty regimes in 11 Asia-Pacific jurisdictions.

Australia - Overview of the Stamp Duty Regime - Amrit MacIntyre

China - Overview of the Stamp Duty Regime - Shiqi Ma

Hong Kong - Overview of the Stamp Duty Regime - Jacqueline Shek

India - Overview of the Stamp Duty Regime - Diptayon Basu and Anisha Chand

Japan - Overview of the Stamp Duty Regime - Edwin T Whatley and Toshio Ishikawa

Malaysia - Overview of the Stamp Duty Regime - Vijey M Krishnan and Kok Fie See

Pakistan - Overview of the Stamp Duty Regime - Ahsan Laliwala

Philippines - Overview of the Stamp Duty Regime - Camila C Jacinto

Singapore - Overview of the Stamp Duty Regime - Ban Su-Mei and Harleen Kaur

South Korea - Overview of the Stamp Duty Regime - David Jin-Young Lee

Sri Lanka - Overview of the Stamp Duty Regime - PDP Karunasekara

Developments: Reports on the following: Australia, Australia/Marshall Islands, Bangladesh, China, China/Hong Kong, Hong Kong, India, Indonesia, Japan, New Zealand, Palau, South Korea, Taiwan, Vietnam

Baker, Philip and Bobbett, Catherine (ed) *Tax polymath - a life in international taxation: essays in honour of John F Avery Jones*, Amsterdam, International Bureau of Fiscal Documentation, 2010

This book comprises a selection of 20 papers - covering both international taxation and various aspects of UK domestic taxation - presented at a conference in honour of John Avery Jones' contributions to the fiscal arena and forthcoming retirement.

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The Use of OEEC-OECD Historical Documents in Interpreting Tax Treaties - David A Ward

A Systems-Based Approach to Tax Treaties - Henri Torrione

Temporal Aspects of Tax Treaties - Jacques Sasseville

Double Taxation Conventions and Human Rights - Philip Baker

The Concept of Dependence in the Definition of a Permanent Establishment - Jean Pierre Le Gall

Contract Conclusion and Agency Permanent Establishments: Here, There, and Everywhere? Carol A. Dunahoo

The Application of the OECD Permanent Establishment Concept to Electronic Commerce - Daniel Lüthi

New Sources of Tax Revenue for Transit Countries: Can a (Rail) Road Qualify as a Permanent Establishment? Kees van Raad

Defining the Term "Business" for Purposes of Tax Treaties - Brian J Arnold

Divergence of Third Party Pricing from Arm's Length Results - Peter H Blessing

Beneficial Ownership in Tax Treaties: Judicial Interpretation and the Case for Clarity - Jinyan Li

Japan's Foreign Subsidiaries' Dividends Exclusion - Toshio Miyatake

Exit Taxes on Substantial Shareholdings and Pension Claims: The Dutch Supreme Court's Interpretation of Arts. 13, 15 and 18 of the OECD Model - Luc De Broe, Katrien Willoqué

Tax Treaty Override – Swedish Developments - Bertil Wiman

Does Art. 20 of the OECD Model Convention Really Fit into Tax Treaties? Michael Lang

Exemption and Tax Credit in German Tax Treaties – Policy and Reality - Jürgen Lüdicke

Recent Treaty Developments in the Arbitration of International Tax Disputes - Hugh Ault

The Exercise of Legislative Taxing Powers in Occupied Territories - Guglielmo Maisto

Tax Law: Rules or Principles – Madness or Genius? Mind the Gaps! Angelo Nikolakakis

Can Member States Survive EU Taxation? Can the European Union Survive National Taxation? Frans Vanistendael

Conference Papers

John Avery Jones: List of Publications

Expected: November/December 2010; Price: € 90 / \$ 115; Discount price: € 72 / \$ 92

British Tax Review 2010, Number 3

The Finance Acts of 2010: a complicated start to simplification - Judith Freedman

Finance Bills in an election year - Susan Ball

Section 6 of the Finance Act 2010: SDLT relief for first-time buyers - Andrew Harper

A tale of two Budgets (and three Finance Acts) - Gary Richards

Case Notes

Grays Timber Products Ltd v HMRC: valuing employee shares with non-assignable rights— implications for capital gains and inheritance taxes - Geoffrey Morse

Oxfam v HMRC: raising judicial review points in VAT cases in the First-tier Tribunal - Jeremy Woolf

Tuczka v HMRC: the end for ordinary residence? David Welsh

Articles

The Anti-Money Laundering Disclosure Regime and the Collection of Revenue in the United Kingdom - Jonathan Fisher

Reverse Subsidiarity and EU Tax Law: Can Member States be Left to their Own Devices? Christiana HJI Panayi

Bulletin for International Taxation Number 12 - 2010:

Tax Treaty News - Brian J Arnold

Exemption and Tax Credit in German Tax Treaties – Policy and Reality - Jürgen Lüdicke
Treaty Override and the Proper Interpretation of Terms with Particular Reference to Mexican
Tax Legislation - Luis R Lara Ramos

India, Mauritius - Has the AAR put the Mauritius Saga to Rest? P Raj Kumar Jhabakh

Cross-Border Mobility of Companies in the European Union: Tax Competition and Increased
Scope for the CCCTB following Cartesio - Luca Cerioni

Sovereign-Wealth Funds: Are They Welcome in Canada? Michael N Kandeve

Moving Towards a New Transparent Tax World - Jeffrey Owens

Ceteris Guide to international transfer pricing: law, tax planning and compliance strategies,
Amsterdam, Kluwer, 2010, 772 pp and the online version available at
www.kluwerlawonline.com

European Taxation Number 11 - 2010

Classification and Treatment of Hybrid Financial Instruments and Income Derived There
from under EU Corporate Tax Directives – Part 2 - Jakob Bundgaard

Real Estate Murabaha Structures in Luxembourg - Jean-Luc Fisch and Patrick Mischo

Russian Thin Capitalization Rules: Are They Compatible with Russian Tax Treaties? Boris
Bruk

Tax Due Diligence: An Austrian Perspective - Andreas Baumann and Martina Gatterer

Report on the EU Tax Law Group Meeting Held in Vienna on 23 October 2009 - Vanessa E
Englmair and Yvonne Schuchter

Latest Developments on Cross-Border Loss Relief in Germany - Aleksandra Bal

International Transfer Pricing Journal Number 6 - 2010

Valuation of Intangibles under Income-Based Methods – Part II - Jens Wittendorff

The Evolution of Transfer Pricing Jurisprudence in India - Vispi T Patel and Rajesh S
Athavale

Comparability Issues: Additional Difficulties in Latin American Transfer Pricing Analyses -
Hernán Katz

OECD Report on Business Restructuring: Dutch Transfer Pricing Perspective - Eduard
Sporken and Dirk Brouwers

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Nick Pearson-Woodd and Hans-Martin Jørgensen

United States - Proposed Changes to US Transfer Pricing Law - Nabeel Anwar, Alice Lin,
Tyler P. Owens and Deloris R. Wright

Michael Lang, Pasquale Pistone, Josef Schuch, Claus Staringer, Alfred Storck, Martin Zagler
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Responses to Treaty Shopping: A Comparative Evaluation - David G. Duff

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The 2003 Revisions to the Commentary to the OECD Model on Tax Treaties and GAARs: A Mistaken Starting Point - Juan José Zornoza Pérez

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Source vs. Residence - The Potential of Multilateral Tax Treaties - Kim Brooks

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Elimination of Double Taxation and Tax Deferral: The Example of the Merger Directive -

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Tax Treaties with Developing Countries: A Plea for New Allocation Rules and a Combined Legal and Economic Approach - Pasquale Pistone

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Arbitration of Unresolved Issues in Mutual Agreement Cases: The New Para. 5, Art. 25 of the OECD Model Convention, a Multi-Tiered Dispute Resolution Clause - Carlo Garbarino and Marina Lombardo

Identifying the New International Standard for Effective Information Exchange - Michael J McIntyre

Tax Treaty Application – Cross-Border Administrative Issues - D.P. Sengupta

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International Tax Neutrality and Non-discrimination On the Relationship between

International Tax Neutrality and Non-Discrimination Clauses under Tax Treaties for Source-

Based Taxes - Catherine Brown and Jack Mintz

International Tax Neutrality and Non-Discrimination: Plea for a More Explicit Dialogue between the State and the Market - Cees Peters

International Tax Neutrality and Non-Discrimination – A Legal Perspective - Alexander Rust

Lefcoe, George 'Competing for the next hundred million Americans: The uses and abuses of tax increment financing' (September 21, 2010). *University of Southern California Law and Economics Working Paper Series. Working Paper 120.*

<http://law.bepress.com/usclwps/lewps/art120>

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Organisation for Economic Co-operation and Development (OECD) *Offshore voluntary disclosure*, 27 October 2010, examines the actions undertaken by 39 countries in respect of addressing offshore tax evasion, including:
the penalties imposed
the interest rate charged
the tax due by offenders
the risk of criminal prosecution and imprisonment
the design of tax compliance initiatives
Available on the OECD website (<http://www.oecd.org>).

Organisation for Economic Co-operation and Development (OECD) *The global forum on transparency and exchange of information for tax purposes: A background information brief*, 19 October 2010
<http://www.oecd.org/dataoecd/32/45/43757434.pdf>

Sartori, Nicola (2010) "Tax Dynamics of (U.S.) Corporate Expatriations," *Global Jurist*: Vol. 10: Iss. 3 (Topics), Article 2. Available at: <http://www.bepress.com/gj/vol10/iss3/art2>

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<http://www.bepress.com/ev/vol7/iss4/art7>

World Tax Journal Number 2 - 2010

Editorial - Frans Vanistendael

Taxation and Non-Discrimination: A Reconsideration - Hugh J. Ault and Jacques Sasseville

Tax Discrimination and Capital Neutrality - Ruth Mason

What Can Trade Teach Tax? Examining Reform Options for Art. 24 (Non-Discrimination) of the OECD Model - Arthur J Cockfield and Brian J Arnold

Non-Residents – Personal Allowances, Deduction of Personal Expenses and Tax Rates - Kees van Raad

Non-Discrimination and the Taxation of Cross-Border Dividends - Malcolm Gammie

Taxation and Non-Discrimination, A Reconsideration of Withholding Taxes in the OECD - Frans Vanistendael

World Tax Journal Number 3 - 2010

The Taxation of Foreign Investment Funds: A Comparative Review of Selected Aspects of the Rules of Germany and New Zealand - Alexander von Reuss and **John Prebble**

International Tax Coordination for a Second-Best World (Part III) - Wolfgang Schön

Tax Treatment of Team Performances under Art. 17 of the OECD Model Convention -

Karolina Tetlak

Taxing International Business Income: Hard-Boiled Wonderland and the End of the World - **Richard J Vann**

10 ATTA members in the media

Over the years many members of ATTA have been quoted in media. This item will exist primarily from input by members. Please forward your items to the editor and New Zealand contributions particularly welcome.

Dirkis, Michael

Whitbourn, Michaela; Low, Hannah & Walsh, Katie 'This is a catch: Tax Office gets tough' *Australian Financial Review* 28 August 2010 p 5

Uren, David & Burrell, Andrew 'Labor forced to face tax changes' *The Australian* 8 September 2010 p 1

Walsh, Katie 'Panama hat brings no relief' *Australian Financial Review* 5 November 2010 p 3

Wasiliev, John 'Family trusts can spread tax load' *Australian Financial Review* 6 November 2010 p 42

Whitbourn, Michaela 'High Court ruling gives students a \$360 million tax break' *Australian Financial Review* 12 November 2010 p 14-15

11 Quotable quotes

“The rules for transfer pricing should be replaced with a system that allocates profits among countries the way most US states with a corporate income tax do - based on such aspects as sales or number of employees in each jurisdiction, said Reuven S. Avi-Yonah, director of the international tax program at the University of Michigan Law School.

“The system is broken and I think it needs to be scrapped,” said Avi-Yonah, also a special counsel at law firm Steptoe & Johnson LLP in Washington D.C. “Companies are getting away with murder.””

Source: 'Google's \$3.1 billion tax haven loophole' *Sydney Morning Herald* 22 October 2010 <http://www.smh.com.au/technology/technology-news/googles-31-billion-tax-haven-loophole-20101022-16wf8.html>

“Australia has too many taxes and too many complicated ways of delivering multiple policy objectives through the tax system. About 90 per cent of Australian tax revenue is raised through only 10 out of about 125 taxes levied on businesses and individuals. Royalties and crude oil excise, insurance taxes, payroll taxes, corporate income tax and motor vehicle tax are the most inefficient. There are more than 90 minor taxes levied by federal and state governments that should be subject to review.

Multiple family payments result in harsh withdrawal rates, reducing the return to paid employment and discouraging participation. The simultaneous withdrawal of Family Tax Benefit Part A and Family Tax Benefit Part B adds to effective marginal tax rates of second earners.

The government should publish, every five years, a tax and transfer analysis statement that analyses the overall performance and impact of the system, including estimates of efficiency costs and distributional effects. Most of all, Labor must set out a timetable for reform and deliver it over, for example, five budgets. It gives Labor a chance to ask people to stick with it. Right now, people are looking for a reason to walk away.

If Labor cannot mount a convincing case to govern in the broad interest, it will slide into hell.”

Source: Johns, Gary 'ALP's road to hell paved with phony intentions' *The Australian* 28 October 2010 p 12 <http://www.theaustralian.com.au/news/opinion/alps-road-to-hell-paved-with-phony-intentions/story-e6frg6zo-1225944413266>

“If we had really cut into waste, maybe we could have abolished payroll tax. For excellent reasons, we had put so many exemptions into the capital gains tax we must have seriously eroded its efficiency and magnified its complexity. Maybe we could have abolished that as well. ...

Chapter 18 on the 1993 election is titled the The Unlosable Election. To me, this was the code word used by internal critics to deride John Hewson. Every election is losable, especially if, as John Howard writes, the Coalition policy was "a very courageous political document". Obviously advocating the GST was never going to be easy. Australia had just been through a recession; our Fightback policy was needed to confront our economic problems. It was the ultimate in conviction politics. In my view, John should have given more credit to Hewson.

Chapter 27, The Holy Grail of Tax Reform, reads as if the GST idea just popped into his head, whereas there was a lot of public pressure on him to press the issue. In the Cabinet a number of ministers raised the issue soon after the election. We were being pushed by Graeme Samuel and the business community. One minister had work done pro bono to show what was possible. I do not think it is accurate to say that the party was gun-shy, as John claims. The whole party had spent from 1990 to 1993 learning about and selling the GST and many wanted us to go back to it. Evidence of the pressure was the fact that John announced the GST in a Sunday morning TV interview with Laurie Oakes without first telling the Treasurer.

John omits in the book to say that the loss in 1993 made 1998 possible. Our polling showed that in '93 the GST hesitation factor for voters to support the Coalition was about 80 per cent. Our pollster told me it was the highest figure ever recorded. In 1998, when we won with the GST, it was the second highest hesitation factor but at about half the '93 figure. The GST's implementation was a triumph; it was one of the most courageous political acts of John's premiership. It was an amazing combination of political savvy and leadership that people like Paul Keating and Julia Gillard will only ever be able to dream about.”

Reith, Peter ‘In the eye of political storms’ – review of Howard, John *Lazarus rising*, Harper, 2010, 674 pp \$59.99, Sydney Morning Herald Spectrum 6-7 November 2010 pp 32-33
<http://www.smh.com.au/entertainment/books/lazarus-rising-20101105-17ggk.html>
Peter Reith was a senior cabinet minister in the Howard government from 1996 to 2001.

“I’m not a killer, I’m an economist!” (Actor Hugo Weaving as Professor Graham Murray, accused of cannibalism)

Source: *R v Murray*, Episode 1, *Rake*, ABC TV, 4 November 2010

The following two items contributed by Chris Wallis, Tax Matrix.

Cobden Lime Pty Ltd v Commissioner for State Revenue (Taxation) [2010] VCAT 1278 (4 August 2010) per Deputy President McNamara at

The respondent’s assessment is affirmed.
AFTERTHOUGHT

49 I reached this conclusion with little relish. As a matter of practical reality the chances that the relevant capital in the superannuation fund are going to be appointed to anybody outside the Germano family (other than a charity) are non-existent. The Commissioner would be entitled to say however that taxpayers not infrequently succeed in obtaining exemptions based upon the theoretical operation of documents and contracts which are no less lacking in reality than the matters which have led to the Commissioner's success in this proceeding. The Duties Act gives me no discretion to extend the operation of the Section 56 exemption to circumstances where it would be just and equitable to do so as on the face of it it would be in the present instance.

ALSO this amazing stuff from a Perth Federal Court Case

32 Mr Uratoriu swore three affidavits. The first was a lengthy affidavit of 18 May 2009 (the 2009 affidavit). The second affidavit was sworn on the first day of the five day hearing (the first 2010 affidavit). The third was sworn on the second day of the hearing (the second 2010 affidavit). The first 2010 affidavit ran to some 2000 pages and included a very detailed flow chart (LAU13) said to indicate where the funds from the various entities went and why.

33 Notwithstanding the substantial complexity of this material, the first time that Mr Uratoriu saw the affidavit was at 8.00 am on the morning of the first day of the appeal. He spent half an hour reading the affidavit before swearing it at 8.30 am.

34 The true position as I find it and as he admitted, was that he left it to advisors to attempt to explain a flow of funds in a way which might support his appeals but at a general level, it must be said that his personal knowledge was very deficient.

FOLLOWED BY THIS LATER

151 Mr Uratoriu contends that he did not, other than by purchase, take any alcohol or other stock from Albergo's liquor store (Mosman Park Liquor) for personal use. He accepts that Albergo operated the store in 2001 and admits to purchasing liquor. His evidence on affidavit is that he did not, other than by such purchase, use or take liquor products or stock for his personal use.

156 For the Commissioner it is contended that, in any event, Mr Uratoriu did admit in cross-examination to taking stock for his own use 'occasionally'. That submission is correct.

157 It is argued for the Commissioner that the affidavit evidence which is that he never took stock other than by purchase was internally inconsistent because initially Mr Uratoriu said that he purchased liquor 'for [his] personal use' but then says he 'did not purchase ... for [his] personal use, however, from time to time [he] purchased products ... to take to dinner parties and for gifts...'. I do accept that the thrust of the affidavit for Mr Uratoriu was that he personally did not consume alcohol, that is, that he is a non-drinker. The statement by Mr Uratoriu that 'we totally abstained from drinking' was not consistent with the evidence of Mr Heaney that Mr Uratoriu did drink alcohol. Further, Mr Uratoriu's evidence, like much of his evidence, was not clear on this point, as this extract from the transcript illustrates:

In the period of 1997 to 2002 did you personally drink alcohol? --- I guess so, yes.

Did you, on oath, at an interview with officers of the Australian Taxation Office on 20 November 2003 state in effect that you and Ms Clapp don't drink? --- I believe so. I can't remember.

Well, did you say that or didn't you say that? --- I can't remember.

Your Honour, if the witness could be handed an extract from his transcript of interview on 20 November and if I can deal first with what was said at page 118 of the transcript? Mr Harris says something and then you say this, Mr Uratoriu:

‘We ---‘ and no doubt that refers to you and Ms Clapp, doesn't it? --- Yes, I guess I guess so.

‘We don't drink, Andrew’. ---That is correct, your Honour. We totally abstained from drinking. I just said to you that sometimes we do have a drink but it doesn't mean to say that we drink.

HIS HONOUR: Well, the question was whether in 1997 to 2002 did you drink alcohol and I think you said, "I guess so"? ---Well, it all depends on volumes. You have a stubby a beer on a hot day. I mean, every now and then, it can hardly be construed as being a drinker.

...
158 Following the sale of the particular liquor store in 2001, the expenditure by Mr Uratoriu on alcohol increased substantially in the financial year ended 2002. Whereas the previous year's expenditure had been only \$1,740.08 and \$1,969.11, for the year 2001/2002 it was \$10,547.70 and in 2002/2003 for eleven and a half months, \$19,456.93. In cross-examination Mr Uratoriu was unable to explain that significant increase in annual expenditure on alcohol following the sale of the liquor store.

And finally judicial approbation (McKerracher J) for the patron (also in Uratoriu)

181 In relation to legal costs forming part of the costs base,

...
Gordon S Cooper in *Capital Gains Tax*, 2nd Edition states at p 87:
Defending the taxpayer's title or right seems to refer to action taken when the title or right is put in dispute. The most obvious example of this is where someone else lays a claim to the asset in whole or in part and institutes legal proceedings to establish that claim. Costs of the taxpayer in defending those proceedings would be costs in defending the taxpayer's title.

“The relationship between Paul Hogan’s business adviser Tony Stewart, and the man he replaced, John Gibb, has broken down so badly that Mr Gibb is assisting the Australian Crime Commission in its case against the *Crocodile Dundee* star.

Mr Gibb had made a statement helping the commission in the case, it emerged in the Federal Court yesterday.”

Low, Hannah ‘Former adviser turns on Hogan’ *Australian Financial Review* 10 November 2010 p 18

“Sometimes it will fall to you to give a talk about something you don’t find interesting. Don’t write a subject off too quickly. If you look hard enough you can find something interesting in practically any subject. To test this theory, on radio I once challenged listeners to come up with the most boring idea they could think of for a radio story. The winner was ‘The History of Financial Institutions Duty in Australia 1984-1987’. I had to do a ten-minute story on it the following day. Believe it or not, in my desperation I managed to find enough material about this obscure subject to create an interesting story.”

...

“Try to avoid speaking on the morning after the big conference dinner. Usually half the people won’t come and the other half will be wishing they hadn’t. No matter how good you are.”

Source: O’Loughlin, James *Umm-: a complete guide to public speaking*, Crows Nest, NSW, Allen & Unwin, 2006 pp 7 and 14

“These passages illustrate the truth that recourse to Second Reading Speeches is rarely helpful.”

Source: Heydon J in *Commissioner of Taxation v Anstis* [2010] HCA 40 at [40]

ATTA News December 2010

<http://www.atax.unsw.edu.au/atta/newsletter.htm>

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c.fong@unsw.edu.au

ATTA website <http://www.atax.unsw.edu.au/atta>

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1 Presidential column

At last the end of the academic year is nigh and we can all look forward to spending some 'down time' with our friends and family over the Christmas break. I am really looking forward to seeing everyone in the New Year at the ATTA Conference in Melbourne and may I take this opportunity of wishing everyone a safe and restful Festive Season.

ATTA Conference 2013

If anyone is in a position to host this conference, please send me an A4 summary containing relevant details (eg, institution, venue, organisation, access etc) as soon as possible so the ATTA Executive can consider applications before we meet in Melbourne for the ATTA 2011 conference. Just a reminder that the 2012 Conference is due to be hosted by the University of Sydney's Law School.

Finally, this is my last column as ATTA President as my two year term comes to an end at the ATTA Conference next year. It has been an honour and privilege to serve ATTA in this capacity and I look forward to continuing my association with ATTA through participating in the annual conferences as well as continuing in my role as Editor-in-Chief of JATTA.

Best wishes.

Professor Dale Pinto

President

Dale.Pinto@cbs.curtin.edu.au

2 ATTA Conference Melbourne, 19-21 January 2011

Conference program

The draft conference program will be posted to the conference website today. Apologies for the delay – with various additions and cancellations the program has been something of a moving feast in these festive times!

As a result of Rick Krever's efforts Mr Ali Noroozi, the Australian Inspector-General of Taxation, will be attending the conference and will make a short plenary presentation on 21 January 2011. Mr Noroozi is setting his forward work program and is extremely interested in hearing suggestions on this at the conference.

Accommodation

There was something of a flurry of registrations before the early bird fee cut off time.

If you have not yet arranged accommodation, there are double rooms available at University College and single rooms available at St Hilda's College. Please contact Tessa Dermody (law-tax@unimelb.edu.au) should you be inclined to take up the best accommodation deal in Melbourne at this time. Other last minute accommodation options are noted on the conference website at: <http://www.atta.law.unimelb.edu.au/go/accommodation>

Conference papers

Conference papers submitted by 10 January 2011 will be uploaded to a password protected site and you will be notified by email before the conference when this has occurred. Presenters are encouraged to submit their papers prior to 10 January 2011. Please submit your paper to Ms Tessa Dermody at: law-tax@unimelb.edu.au

Late Registrants

If you are still to register, the early bird cut off date has passed and so full conference registration at the rate of \$440 will apply.

If possible, please register prior to 10 January 2011 as our hosts at the conference dinner will need to have final numbers around then and it would be a great shame were you to miss out on what is shaping up to be a wonderful event on the conference social program.

Commissioner D'Ascenzo's open forum

In last month's ATTA News our President alerted you to the Commissioner's hope that his plenary session will be interactive. It is recommended that you read the following documents in advance of the Commissioner's session:

Strategic Statement 2010-15 (one A3 page)

<http://www.ato.gov.au/corporate/content.asp?doc=/content/00243384.htm> and

Making a Difference: the intent behind our Strategic Statement 2010-15

<http://www.ato.gov.au/corporate/content.asp?doc=/content/00245012.htm>

All the compliments of the season to you and we look forward to welcoming you to Melbourne in January 2011.

Your conference organising committee.

Ann O'Connell, Rick Krever and Mark Burton

3 Arrivals, departures and honours

Congratulations to **Andrew Maples**, University of Canterbury on his promotion as Associate Professor, effective from 1 January 2011.

“As part of its non-profit activities, IBFD held the first of its IBFD Tax Lecture Series in Beijing, China on 3 November 2010. The Tax Lecture Series is part of IBFD's initiative to promote and develop international tax knowledge.

The Keynote Lecture titled “Exploiting Form in Avoidance through International Tax Arbitrage” was by Professor Dr **John Prebble** who is a member of the IBFD Board of Trustees. His lecture was followed by a complementing lecture by Associate Professor Wei Cui from the China University of Political Science. The event ended with a panel discussion. The panel was composed of Ms. Joanne Su of Ernst & Young, Ms. Li Ying of Siemens and Mr. Sebastian Gonnet of NERA Consulting, and chaired by Professor Prebble. Another 5 lectures remain, which will be held at 6 months intervals. For further information on future lectures or for an invitation to the lecture, please contact IBFD at tel.: +603-2287 0709 (Malaysia) or +86-10-6563 7511 (China), or via e-mail: ibfdasia@ibfd.org.”

Source: IBFD Asia-Pacific Newsletter November 2010

Professor **Michael Walpole** became co-editor with Chris Evans, of the *Australian Tax Review* in mid 2010.

Congratulations to **Michael Blissenden** who was awarded the University of Western Sydney Vice-Chancellors Award for Excellence in Teaching for 2010 at a ceremony on 10 December 2010.

Anna Webb has recently joined Queensland University of Technology (QUT) as an Associate Lecturer in Taxation. Anna holds a Bachelor of Commerce degree (majoring in Accounting and Taxation) and a Master of Taxation Studies (Hons) from the University of Auckland. Anna is also a member of the New Zealand Institute of Chartered Accountants.

Prior to joining QUT, Anna worked as a Client Manager with Deloitte, in their Corporate and International Taxation team (Brisbane). Anna has also previously worked in taxation at Deloitte (Auckland), PricewaterhouseCoopers (Auckland) and as a Lecturer and Course Coordinator at Unitec (Auckland).

“**John Graeme Head**, emeritus professor, Faculty of Business and Economics, Monash University, and one of the English-speaking world’s leading public finance scholars, died on December 3 in Melbourne. He was 78”.

Source: Krever, Rick & Brooks, Neil 'Tax policy's intellectual heavyweight' *Australian Financial Review* 13 December 2010 p 55

Congratulations to **Alvin Cheng** on being awarded his doctorate in October 2010. His topic was: *Explorations of structure and choice in taxing capital gains: New Zealand tax experts' perspectives*, University of Waikato, Waikato Management School, Dept of Accounting, Prof Howard Davey and Prof Keith Hooper, Auckland University of Technology, 2010

Karen Streckfuss is a Barrister at the Victorian Bar, and an Assistant Lecturer Department of Business and Taxation Law Monash University. Karen has appeared in numerous tax matters including counsel in *Victorian Women Lawyers' Association v Commissioner of Taxation* (2008) 170 FCR 318. Her interests include general taxation, anti-avoidance, charities, not-for profits and superannuation.

4 Queensland Tax Researchers' Symposium

Advance Notice: Call for Papers

Griffith University will host the second Queensland Tax Researchers' Symposium on Friday, **1 July 2011**. This symposium brings together Queensland tax academics and research higher degree students to discuss and present their current research interests. This is a joint initiative between academics from the following universities: University of Queensland, University of Southern Queensland, Queensland University of Technology, Central Queensland University, Bond University, Griffith University and James Cook University.

The 2011 Symposium will be held the Griffith University's South Bank campus located on the fringe of Brisbane's central business district. Those interested in presenting a paper (including research higher degree students) are encouraged to submit a short abstract of their work by **29 April 2011** (500 words). Authors will be notified of their abstracts acceptance by 13 May 2011.

Registration is open to all academics with a research or teaching interest in tax, as well as research higher degree students who are current undertaking an honours or a PhD dissertation in a tax related topic. While registration is free numbers are limited and attendees will need to register by Friday **13 May 2011**. Note it is possible for tax academics to attend without presenting a paper.

General enquiries about the symposium (including paper submissions and registration) should be directed to:

Brett Freudenberg
Senior Lecturer - Taxation
Griffith Business School, Griffith University
Email: b.freudenberg@griffith.edu.au
Tel: + 61 7 33821196; Fax: + 61 7 33821128

5 New Zealand developments

Small people and big tax incentives

There has been considerable discussion in New Zealand over recent weeks on changes to the tax treatment of expenditure on films receiving a New Zealand screen production incentive. The interest in this topic is driven by the much anticipated production of *The Hobbit* in New Zealand or, more specifically, the potential for the film production to move overseas due to threatened industrial action by New Zealand Actors' Equity. To ameliorate the situation, tax incentives (in the form of an expansion in the film subsidy programme) were used to raise the appeal of New Zealand as a filming destination (together with additional negotiated changes to labour laws to recognise the difference between a contract worker and a movie production employee).

Various Acts (ss DS 2, EJ 4, EJ 5, EJ 7, EJ 8 and YA 1 of the *Income Tax Act 2007* and s 3 of the *Tax Administration Act*) have been amended to provide that the tax treatment of expenditure on a film does not depend on whether the film receives a New Zealand screen production incentive. Historically, expenditure on films receiving a screen production incentive had the same treatment as expenditure on films receiving a large budget screen production grant.

By way of background, two primary incentives exist for film production in New Zealand. The 'Large Budget Screen Production Grant' exists for New Zealand based production of films, digital, and visual effects. The value of the Large Budget Screen Production Grant is 15 per cent of qualifying production expenditures. Qualifying expenditure limits apply, depending on the format of the production (e.g. feature film or television drama series), and the activity (e.g. post, digital and visual effects), with the production expenditure limits set between NZ\$3 million and NZ\$15 million.

The second incentive is the Screen Production Incentive Fund (SPIF), which was introduced in 2008. The SPIF provides a grant of 40 per cent of New Zealand qualifying production expenditure for New Zealand feature films and 20 per cent for television and other screen production expenditure. Funds allocated to this endeavour are NZ\$53.8 million in total. To qualify for these funds, the productions are required to have significant New Zealand content and meet an eligibility threshold (e.g. NZ\$5 million for feature films or NZ\$250,000 per hour of documentary production). The upper limit is NZ\$15 million for any individual production, resulting in a maximum grant of NZ\$6 million (at 40 per cent) to any one project.

The tax change will cost approximately NZ\$25 million. However, the amount is almost insignificant when compared to the NZ\$1.5 billion forecast in lost revenue, if the film production moves overseas.

Lisa Marriott

6 Australian and New Zealand tax and related PhD and SJD theses completed and in progress

Introduction

The following list attempts to list many of the Australian and New Zealand tax and related PhD and SJD theses completed in the past forty years and to record those in progress, together with the institution and supervisor/s. I hope to update this on an annual basis. If the thesis

has been published or made available electronically, this is so indicated. I acknowledge many people who have supplied information for this list. Please let me know of any errors.

* indicates SJD

Completed ones

Author, Title, Institution, Supervisor/s, Completion, Publication or availability

Abdul-Jabbar, Hijat *Income tax non-compliance of small and medium enterprises in Malaysia: Determinants and tax compliance costs*, Curtin University of Technology, Prof Jeff Pope and Prof Dale Pinto, 2009

Ahmed, Akhter *The macroeconomic impact of foreign aid to developing countries*, Deakin University Faculty of Business and Law, 1996 <http://tux.lib.deakin.edu.au/adt-VDU/public/adt-VDU20040907.174003>

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Ariff, Mohamed *An investigation of tax-induced dividend effects in the Singapore equity market*, University of Queensland School of Business, 1985

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Bitomsky, Greg *Investigations and the powers of access of the Commissioner of Taxation*, Bond University School of Law, Prof Jim Corkery, c1992*

Blount, Simon *The politics of the GST: the political influences upon tax reform in Australia*, University of New South Wales, School of Politics and International Relations, 1999

Brash, Nicholas *Does Australian law help or hinder the establishment of employee share schemes?* University of Melbourne, 1995

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PhDs and SJDs in progress

Author, Title, Institution, Supervisor, Expected completion date (optional)

Abdellatif, Mahmoud *The appropriate tax treatment of intellectual property rights in developing countries*, University of New South Wales School of Business Law & Taxation, Prof John Taylor (BLT) and A/Prof Binh Tran-Nam (Atax)

Alvey, John *A public policy case study of the introduction of the GST - Goods and Services Tax*, University of Queensland, Prof Ken Wiltshire, UQ Business School Associate & Dr Amanda Roan, UQ Business School

Amos, Jude *The role and design of corporate tax law and policy in developing countries: a case study of Ghana*, University of Sydney Faculty of Law, Prof Richard Vann

Anamourlis, Tony *The impact of regulation and control in tax havens*, LaTrobe University Faculty of Law and Management, School of Law, Prof Gordon Walker*

Banerjee, Barnali *A comparative analysis of the underlying policy drivers, design features and design issues of Australian capital gains tax measures against those adopted in some other commonwealth countries*, Monash University Business & Economics - Business Law and Taxation, Dr Bill Orow and Prof Rick Krever

Barkoczy, Mei-Ling *Benchmarking Australia's research & development tax expenditure program against similar programs of some of its ASEAN & OECD neighbours - how effective are Australia's programs?* Monash University Business & Economics - Business Law and Taxation, Prof Chris Arup and Dr Bill Orow

Brabazon, Mark *Principles of international trust taxation*, University of Sydney Faculty of Law, Profs Lee Burns & Richard Vann

Brackin, Toni *Taxation as a component of financial literacy – How capable are Australians in relation to taxation?* Griffith University, Dr Mark Brimble and Brett Freudenberg

Brogan, Catherine *The incidence of corporate taxation in Australia*, University of New South Wales, Australian School of Business, School of Economics, Hazel Bateman

Brown, Catherine *Can the non-discrimination article provide the missing link between tax and trade agreements?* Monash University Taxation Law and Policy Research Institute, Prof Rick Krever

Cashmere, Maurice *A determination of the role of the concept of a business purpose as the basis for applying a legislative general anti-avoidance rule in the area of tax avoidance in Australia by reference to a comparative analysis of the experience of other Anglo jurisdictions*, Monash University Taxation Law and Policy Research Institute, Dr Bill Orow & Prof Rick Krever

Chunhachatrachai, Papaporn *Income tax compliance costs of small and medium enterprises in Thailand*, Curtin University of Technology School of Economics and Finance, Prof Jeff Pope & Prof Dale Pinto

Datt, Kalmes *The regulation of directors in relation to tax: Is this legislative overkill?* University of New South Wales, Atax, Prof Michael Walpole (Atax) and A/Prof Mark Burton (University of Melbourne)

Devos, Ken *A study of the deterrent effect of penalties and sanctions for taxation offences and the implications for taxpayer compliance and development of tax policy*, Monash University Taxation Law and Policy Research Institute, Profs Rick Krever & A/Prof Julie Cassidy (Deakin University)

Dick, Caroline *Sumptuary law by any other name? Taxation law as regulator of dress in Australia 1850-2000*, University of Wollongong Faculty of Law, Dr Marett Leiboff
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Fernandez, Prafula - *Replacing the Luxury Car Tax (LCT) with a Luxury Energy Tax (LET)*, Curtin University School of Business Law and Taxation, Prof Dale Pinto,

Frawley, Nance *R&D Tax expenditure and company size - Are small to medium sized companies more likely to deliver the government's desired outcomes?* University of Queensland, A/Prof Kerrie Sadiq

- Fullarton, Alex *Miners' motivation: Taxpayer involvement in mass marketed tax avoidance schemes in the Pilbara region of Western Australia in the 90s*, University of New South Wales, Atax, Prof Chris Evans (Atax) and Prof Dale Pinto (Curtin University)
- Gerber, Solomon *Taxation of trusts*, University of New South Wales, School of Business Law & Taxation, Prof John Taylor and Dale Boccabella
- Guglyuvatyy, Evgeny *Environmental taxes and emission trading schemes: What is appropriate policy for dealing with environmental problems?* University of New South Wales, Atax, A/Prof Binh Tran Nam and Prof Natalie Stoianoff (University of Technology Sydney)
- Gumley, Wayne *Reconsidering the role of taxation expenditure in Australian agriculture from an environmental perspective.*, Monash University Taxation Law and Policy Research Institute, Profs Rick Krever and Vince Morabito
- Gupta, Gaurav *The development of concessional tax policy in light of the OECD harmful tax practices initiative: a way forward*, University of New South Wales, Atax, Robert Deutsch and Prof Michael Walpole
- Hamid, Suhaila Abdul *Tax compliance and tax professionals in self assessment*, University of Canterbury, Prof Adrian Sawyer and Andrew Maples
- Haque, AKM Atiqul *Taxing the hard-to-tax*, Monash University Taxation Law and Policy Research Institute, Prof Rick Krever
- Hill, Peter *Conceptual and legislative framework for the exercise of the Commissioner of Taxation's administrative and compliance powers*, University of New South Wales, Atax, Prof Michael Walpole and A/Prof Mark Burton (University of Melbourne)
- Hodgson, Helen *A proposal for a family tax transfer system*, University of New South Wales, Atax, Prof Chris Evans (Atax) and Prof Bettina Cass (University of New South Wales, Social Policy Research Centre)
- Huang, Eva *Cross arbitrage between accounting rules and the tax law on financial instruments: leasing as an example*, University of Sydney Faculty of Economics & Business, Prof Tyrone Carlin
- Hunter, Tony *Taxing treatment for discretionary trusts*, University of New South Wales School of Business Law & Taxation, Prof John Taylor
- Ibrahim, Idawati *Effect of e-filing upon tax compliance costs and the compliance behaviour of companies in Malaysia*, Prof Jeff Pope, Curtin University School of Economics and Finance
- Ikin, Catherine *Australian corporate tax planning/management*, Australian National University, Dr Alfred Tran
- Italia, Maria *Professional privilege for all tax advisors*, Victoria University Faculty of Business and Law, A/Prof Bruno Zeller
- Jain, Saurabh *Effectiveness of the beneficial ownership test in solving conduit company cases*, Victoria University of Wellington, School of Accounting & Commercial Law, Profs John Prebble and Kevin Holmes

James, Kathryn *Rise and resistance: Explaining the rise of the value added tax through histories of resistance –A comparative analysis of VAT reform in Australia, Canada and the United States from 1975-2005*, Monash University Faculty of Law, Prof Graeme Hodge, Prof Stephen Barkoczy, and Dr Patrick Emerton

Jarvie, Deborah *Optimizing the balance between alternative forms of governmental tax policy, regulations and decentralized decision-making, for sustainable water management*, Monash University Taxation Law and Policy Research Institute, George Gilligan

Jogarajan, Sunita *Tax and trade treaty history*, University of Sydney Faculty of Law, Jürgen Kurtz (University of Melbourne), Profs Richard Vann & Lee Burns

Joseph, Sally-Ann *A sustainable corporate tax base: is ecological wealth a viable alternative to financial wealth?* University of New South Wales, Atax, A/Prof Binh Tran-Nam and Lisa Marriott (University of Canterbury)

Kaushik, Mohan Swaroop *The future of international taxation transfer pricing principles in digital age*, Monash University Taxation Law and Policy Research Institute, Dr Bill Orow

Kendall, Keith *A tax advisers' privilege for Australia*, University of Sydney Faculty of Law, John Willis, Prof Ron McCallum

Kerr, Jason *Improving taxpayer morale by simplified filing*, University of New South Wales, Atax, Profs Chris Evans and Margaret McKerchar, 2013

Khan, Irfan ur Rehman *Measuring the tax gap*, Monash University Taxation Law and Policy Research Institute, Prof Rick Krever

Khoury, Daniel *The effect of the introduction of fringe benefits tax on the remuneration policies of Australian businesses*, Monash University Taxation Law and Policy Research Institute, Prof Paul von Nessen

Lavermicocca, Catriona *Tax risk management as a corporate governance issue in Australia and its impact on income tax compliance by large corporate taxpayers*, University of New South Wales, Atax, Profs Margaret McKerchar and Chris Evans

Lotz, Werner *Changing foreign investment and associated tax policies as a means of bridging the German-Australian investment expectation gap*, Monash University Taxation Law and Policy Research Institute, Prof Chris Arup

McLaren, John, *Will tax havens survive in the current international environment?* RMIT University, Prof Margaret Jackson

Makara-Majinda, Tshepiso *Administrative and compliance costs of VAT for small and medium enterprises in Botswana*, Curtin University of Technology, Profs Jeff Pope and Dale Pinto

Mangioni, Vincent *Codifying value in the assessment of land value taxation*, University of New South Wales, Atax, Prof Neil Warren

Mansor, Muzainah *An analysis of the performance of the Malaysian indirect tax system*, University of New South Wales, Atax, A/Prof Binh Tran-Nam and Prof Neil Warren

Martin, Fiona *Taxation of indigenous charities*, University of New South Wales, Atax, Prof Michael Walpole (Atax) and Sean Brennan (UNSW Law School)

Mei-Guo, Yue *Tax expenditure analysis of deviations in the tax law from a neutral financial accounting base*, Monash University Taxation Law and Policy Research Institute, Prof Rick Krever & A/Prof Kerrie Sadiq

Mellor, Peter *Regional economic integration and Australian fiscal federalism*, Monash University Taxation Law and Policy Research Institute, Prof Rick Krever

Memon, Najeeb *Role of presumptive taxation in securing tax objectives in developing countries*, University of New South Wales School of Business Law & Taxation, Dale Boccabella

Meng, Jingyuan *Analysis of optimal income taxation of married couples in a life cycle model*, University of Sydney Faculty of Law, Profs Patricia Apps & Ray Rees (University of Munich)

Miller, Dianne *Climate change taxation: will the introduction of the Australian Emissions Trading Scheme result in a need for substantive tax reform?*, University of New South Wales, Atax, Prof Chris Evans and Fiona Martin

Mohd Ali, Raihana, *The effect of culture and religiosity on tax compliance: a cross-cultural comparison in Malaysia*, Curtin University of Technology, Prof Jeff Pope

Mohd Isa, Khadijah *The role, efficacy and operating costs of corporate tax audits in Malaysia*, Curtin University of Technology, Prof Jeff Pope and Prof Dale Pinto

Mortimore, Anna *The use of economic instruments in managing the environmental externalities of transport*, Macquarie University Department of Business Law, Faculty of Business and Economics, A/Prof Hope Ashiabor

Muhammad, Izlawanie (Mimi) *Education and attitudes of corporate tax auditors and impact on compliance in Malaysia*, University of New South Wales, Atax, Prof Margaret McKerchar, Dr Jacqui McManus (Learning & Teaching @ UNSW) and Ming Ling Lai (University Technology MARA)

Mulyani, Yeni *APA: Its benefits and benefits in solving transfer pricing issues to avoid double taxation in Indonesia*, University of New South Wales School of Business Law & Taxation, Prof John Taylor

Pinny, Judith *Fat taxes or skinny subsidies? – taxing food in New Zealand*, Victoria University of Wellington, Prof Kevin Holmes and Dr Lisa Marriott

Pizzacalla, Mark *Policy and conceptual framework of the Australian taxation system in relation to small and medium sized enterprises*, Monash University Taxation Law and Policy Research Institute, Dr Bill Orow

Ramli, Rosi *The Challenges of sustainable transportation: an international comparative perspective with particular reference to Southeast Asian experience*, Macquarie University, A/Prof Hope Ashiabor

Roberts, Victoria *Australia's role in achieving global food security: To what extent can reform of the research and development tax concessions contribute?* University of New South Wales, Atax, Prof Margaret McKerchar and Prof Natalie Stoianoff (University of Technology Sydney)

Ross-Gowan, Ian *The identification of opportunities to better harmonise tax legislation and accounting standards post the introduction of IFRS and the tax consolidation's regime*, University of New South Wales, Atax, Prof Michael Walpole and Gordon Mackenzie

Rowntree, Bruce *The effective use of tax havens by Australian residents*, University of New South Wales, Atax, Prof Robert Deutsch and Nolan Sharkey

Saad, Natra *Fairness perceptions and compliance behaviour: taxpayers' judgments in self-assessment environments*, University of Canterbury, Prof Adrian Sawyer and Andrew Maples, 2010

Sapiei, Noor Sharoja *Tax compliance costs and compliance behaviour of Malaysian corporate taxpayers under self assessment system*, Monash University, Prof Jeyapalan Kasipillai

Sinha, Prachi *A comparative study of the deterrent effect of punitive tax provisions on tax compliance and implications for tax policy in Australia and India*, Monash University Taxation Law and Policy Research Institute, Prof Rick Krever

Smart, Martha *An empirical investigation into the deterrent effect of the compliance and penalties regime on voluntary tax compliance: a New Zealand study*, University of Canterbury, Prof Adrian Sawyer and Andrew Maples

Sridaran, Maheswaran *A study on whether the Australian regime of income tax on capital gains causes widespread violation of horizontal equity*, Macquarie University, A/Prof Hope Ashiabor and A/Prof Malcolm Voyce

Susila, Budi *Compliance costs of large company taxpayers in Indonesia*, Curtin University of Technology, Prof Jeff Pope

Taylor, C John *The development of Australian double taxation treaty policy and practice and the future of bi-lateral double taxation treaties*, University of Sydney Faculty of Law, Profs Richard Vann & Lee Burns

Ting, Antony KF *Taxation of corporate groups under enterprise doctrine: an international comparative study of consolidation regimes*, University of Sydney Faculty of Law, Prof Richard Vann & Prof Graeme Cooper

Tregoning, Ian *A comparison of the legal and accounting concepts of goodwill*, Monash University Taxation Law and Policy Research Institute, Prof Rick Krever

Venning, Meg *GST, the cash economy and business to household consumer transactions in Australia*, University of New South Wales, Atax, Prof Neil Warren

Wilson-Rogers, Nicole *Part IVA, Division 165 and s 67 under the microscope. Evaluating the general anti avoidance rules in Australian revenue law*, Curtin University of Technology, Prof Dale Pinto

Woung, Suek Hua *The study of income tax morale in Malaysia*, University of New South Wales, Atax, Prof Chris Evans and A/Prof Binh Tran-Nam

Yussof, Salwa Hana *Factors affecting attitudes towards tax auditing process: A study on tax auditors and tax practitioners in Malaysia*, Monash University Taxation Law and Policy Research Institute, Prof Rick Krever

Zakowska, Hanna Maria *Standard business reporting and its implications on reporting burden*, University of New South Wales, Atax, A/Prof Binh Tran-Nam and Prof Chris Evans, 2011

Other resources:

Australian Digital Theses Program <http://adt.caul.edu.au>

Canadian theses and information about the Theses Canada program may be found at

<http://www.collectionscanada.gc.ca/thesescanada/index-e.html>

Index to Theses (UK) <http://www.theses.com>

ProQuest Digital Dissertations <http://www.lib.umi.com/dissertations/gateway> for subscribers only

UNESCO Clearing House on Electronic Theses and Dissertations

<http://www.eduserver.de/unesco>

Universal Index of Doctoral Dissertations in Progress <http://www.phddata.org>

Various university online library catalogues, eg Australian National University, Deakin University, University of New South Wales, University of Sydney etc.

Some individual Australian academic websites include:

Australian National University College of Law

<http://law.anu.edu.au/researchStudents/MeetStudents.asp>

Monash University Taxation Law and Policy Research Institute

<http://www.buseco.monash.edu.au/blt/tlpri/hdr-tlpri.html>

University of Melbourne Law School <http://research.law.unimelb.edu.au/go/research-higher-degree-program>

University of New South Wales Faculty of Law

<http://www.law.unsw.edu.au/research/researchstudents.asp>

University of Sydney Faculty of Law

http://www.law.usyd.edu.au/research/student_projects.shtml

Colin Fong

7 Journals

Australian Tax Forum

Australian Tax Forum is a prestigious A ranked quarterly journal with the objective of providing discussion on issues in tax policy, law and reform amongst tax professionals. It is an essential reference source for understanding and contributing to the development of taxation systems worldwide. Australian Tax Forum is aimed at those who want to influence the future development of tax policy. It is an important journal for tax policy makers, academics and libraries. Subscribe now for 2011.

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Griffith Law School launches climate change journal

“The world's first international journal focusing on climate change and the law was launched by Griffith Law School today (June 23).

The peer-reviewed *Climate Law* features articles by lawyers, international negotiators, economists and a range of people involved in the area of climate change.

Editor and Griffith Law School lecturer Dr Alexander Zahar established the journal which will be available free online¹ for the first issue and then through subscription (print and online).

"Climate change is a multi disciplinary subject so when we study it and teach it we look at it from economic, scientific, technological and developmental points of view," Dr Zahar said.

"Which is why there won't be just lawyers writing, but a broad range of people contributing from many different backgrounds, always with a legal or regulatory perspective," he said.

The quarterly journal features a 'who's who' of climate change specialists on its editorial board including Costa Rican Christiana Figueres who is the new head of the UN's climate change initiatives.

Dr Zahar said climate change litigation, investor-state disputes, human rights, and other issues such as carbon trading were topics covered in the first issue.

"The issue also includes a very important article on the operation of the Kyoto Protocol's compliance committee whose role is to ensure that countries with emission reduction obligations are meeting their obligations," he said."

Source: http://www3.griffith.edu.au/03/ertiki/tiki-read_article.php?articleId=25443

8 Visiting fellowships

Ernst Mach Grants - soon open for 2011/12 applications

Dear Colleague,

The Institute for Austrian and International Tax Law wants to inform you about the Ernst Mach grants which are awarded by the Austrian Exchange Service (ÖAD) and the Academic Cooperation and Mobility Unit (ACM) on behalf of and financed by the Federal Ministry of Education, Science and Culture (BMBWK).

The Ernst Mach grant enables young graduates (Maximum age: 35 years (born on or after Oct. 1st, 1975).) from all countries to apply for a research period (one to nine months) in Austria, supported by a grant. The grant benefit paid is a monthly rate of Euro 940 (for graduates). More details can be found in the attached information sheet and on our homepage www.wu-wien.ac.at/taxlaw.

In order to be able to apply for the Ernst Mach grant the consent of an Austrian supervisor is needed. The Institute for Austrian and International Tax Law would be very happy to support the application of promising candidates who are doing research in International Tax Law.

We kindly ask you to tell us if you are interested in applying for an Ernst Mach grant or if you know a researcher who could be interested in applying for the Ernst Mach grant until 15th of January 2011 as the closing date for applications is 1st of March 2011 (for research periods within the academic year 2011/12)

If you are interested we would need following information (by email):

- your CV
- list of publications
- preferred date* of beginning and end of your research stay
- second preference for start and end
- topic of your doctoral thesis/research topic

*) applications are possible for periods within the academic year 2011/12 (i.e. between October 1, 2011, and September 30, 2012)

We are looking forward to receiving your applications by email to renee.pestuka@wu-wien.ac.at

Please see

http://www.oead.at/welcome_to_austria/grants_scholarships/international_cooperation_mobility_grants_scholarships/ernst_mach_grant/EN/ for additional information.

Kind regards

Michael Lang / Josef Schuch / Claus Staringer / Pasquale Pistone / Alfred Storck

9 Tax, accounting, economics and law related meetings

Local

The 23rd Annual Conference of the Australasian Tax Teachers Association Conference 2011, co-hosted by the Melbourne Law School and the Monash University Taxation Law and Policy Research Institute, will be held at the Melbourne Law School over 19-21 January 2011. The Conference theme will be "Tax - it's more than numbers". The conference website is: <http://www.atta.law.unimelb.edu.au>

Taxation Institute of Australia <http://www.taxinstitute.com.au> lists many of the TIA conferences, conventions, seminars, breakfast clubs.

For further enquiries, contact Jessi Guy (02) 8223 0043 or email

jessiguy@taxinstitute.com.au. Register online at <http://www.taxinstitute.com.au>

Call the National Events team on 1300 733 842 for more details.

26th National Convention, 2 - 4 March 2011, Brisbane

Key note speakers and program highlights include:

David Bloom QC discussing transfer pricing from a legal perspective

Professor Graeme Cooper exploring theories of modern tax reformers

Tony Slater QC examining the world of trusts post-Bamford

The Inspector General of Tax, Ali Noroozi, reviewing Australia's evolving tax administration system

A range of accommodation is offered to delegates, including the five star Treasury Heritage Hotel, the four star Rydges Hotel, Oaks Apartments and the three star Hotel Ibis.

Flexible ticketing options are available to suit your circumstances. Delegates can choose to attend the entire convention, a single day or a particular session, while firms can purchase an Employer Ticket which can be shared amongst multiple attendees. Please contact the National Events Team on 1300 733 842 or by email, nationaleducation@taxinstitute.com.au Follow us on Twitter @TaxInstituteOz.

Overseas

American Accounting Association Calls for paper website <http://aaahq.org/calls/default.cfm>

Canadian Tax Foundation Event schedule 2010 <http://www.ctf.ca/profDev/schedule1.asp>

Institute for Fiscal Studies Conferences and seminars

<http://www1.ifs.org.uk/conferences/index.shtml>

On Tuesday August 31, 2010, our new LL.M. programme in International Tax Law for the academic years 2011-2013 was presented in frame of the IFA Congress in Rome. One-year full-time studies will start in September 2011 and September 2012. Additionally, a two-year part-time study will start in September 2011. The programme details and application infos are available on www.international-tax-law.at. The programme is open now for application. You may also approach Barbara Ender (b.ender@wt-akademie).

Kind regards

Michael Lang / Josef Schuch / Claus Staringer / Pasquale Pistone / Alfred Storck / Maria Sitkovich

International Bureau of Fiscal Documentation. Various courses in Amsterdam, the Netherlands. For details, see <http://www.ibfd.org> The IBFD International Tax Academy (ITA) runs an extensive international course program. Generally all courses are held in Amsterdam. Should you require any further information or wish to register please refer to their web site www.ibfd.org or contact the International Tax Academy at +31-20-554 0160 or by e-mail ita@ibfd.org

For 2010 courses go to

<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>

The ITA also offers tailor-made in-house courses on a worldwide basis for corporate clients, tax administrations and other organizations. Should you have any queries, please contact Arcotia Hatsidimitris, Head of the International Tax Academy by telephone +31-20-554 0180, or by a.hatsidimitris@ibfd.org

ITA Courses Tel.: +31-20-554 0160; Fax: +31-20-620 9397; Email: itacourses@ibfd.org
Permanent Establishment Workshop; Level: Advanced; Date: 24-25 March 2011; Location: Singapore; Price: \$ 950

Treaties and International Tax Planning Barbados 10 -12 January 2011

Principles of International Taxation Rabat, Morocco 11 - 13 April 2011

Indian Corporate Taxation Singapore 21 - 22 March 2011

International Fiscal Association Congresses <http://www.ifa.nl/pages/default.aspx>
11-16 September 2011, **Paris, France**

Subject 1: Cross-border business restructuring

Subject 2: Key practical issues to eliminate double taxation of business income

The Seminar programme is as follows:

VAT aspects of business restructuring (companion Seminar Subject 1)

The corporate tax base: alternative basis for corporate taxation and its international consequences

Credit vs exemption (companion Seminar Subject 2)

Tax rulings in an international framework

IFA/OECD

Immovable properties and treaties
Collective investment vehicles
Recent developments in international tax
Uncertain tax positions
IFA/EU: Double taxation and EU law
30 September -5 October 2012, **Boston, USA**
Subject 1: Enterprise services
Subject 2: The debt-equity conundrum

International Atlantic Economic Society (IAES) conference www.iaes.org for more information. Prof Dr M. Peter van der Hoek Academy of Economic Studies, Bucharest, Romania and Erasmus University, Rotterdam, Netherlands. Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-3000 DR Rotterdam Netherlands Phone/Fax: +31-10-4081622 E-mail: vanderHoek@frg.eur.nl

International Tax Planning Association Forthcoming meetings
<http://www.itpa.org/meetings.html>

University of Toronto, The James Hausman Tax Law and Policy Workshop is designed to bring together distinguished tax scholars both from within Canada and internationally to share innovative scholarship that addresses a full range of tax law and policy issues. The workshops are generally held on Wednesdays at lunch time, in the Solarium at 84 Queen's Park. A light lunch is served. If you would like to receive e-mail notification of upcoming tax law and policy workshop seminar events, please contact: Nadia Gulezko at n.gulezko@utoronto.ca ;
http://www.law.utoronto.ca/visitors_content.asp?itemPath=5/7/0/0/0&contentId=951

Other useful tax and law related conference websites include the International Bar Association:
http://www.ibanet.org/Conferences/conferences_home.aspx
IBFD Course calendar
<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>
Law Conferences Worldwide <http://www.conferencealerts.com/law.ht>
New South Wales Bar Association
http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php
Law Council of Australia <http://www.lawcouncil.asn.au/conferences/events-and-conferences.cfm>
LexisNexis Professional Development Calendar of events
<http://www.lexisnexis.com.au/aus/conferences/calendar/default.asp>
See also the *inTax Seminars Directory*, published in *inTax Magazine*.
Practising Law Institute <http://www.pli.edu/>
New York County Lawyers Association <http://www.nycla.org>
American Bar Association <http://w3.abanet.org/home.cfm>
New York Bar Association <http://www.nysba.org/>
Hieros Gamos Worldwide Law Events Calendar <http://www.hg.org/calendar.html>
For social sciences and humanities conferences, meetings etc, see Mind: The Meetings Index <http://www.interdok.com/mind> See also the magazine *Australian Conference & Exhibition Diary*, Vamosi Information Publication.

10 Recent publications

Bold indicates ATTA members. Readers are encouraged to notify the Editor of recently written publications for notification, in these pages. Please note some of the overseas publications listed may not yet be available locally.

Local

(2010) 8 (2) *eJournal of Tax Research*

Editorial announcement - **Binh Tran-Nam**

Combating the phoenix phenomenon: an analysis of international approaches - Murray Roach

Using refundable tax offsets to help low-income taxpayers: what do we know, and what can we learn from other countries? Jonathan Forman

The hardship discretion – building bridges with the community - **Rodney Fisher** and **Cynthia Coleman**

Future global challenges to achieve fairness in environmental taxation: moving beyond the dimensions of horizontal and vertical equity - Ann Hansford and **Margaret McKerchar**

The impact of the global financial crisis on broadly based indirect taxation: a Chinese case study - Xy Yan and **Andrew Halkyard**

Tax devolution and intergovernmental transfer policy options in a budgetary crisis: UK lessons from Australia - **Neil Warren**

D'Ascenzo, Michael 'What sort of Australia would your kids want for their kids?' Address to the ATO's Non English Speaking Background (NESB) Consultative Forum, Granville NSW, 25 November 2010 <http://www.ato.gov.au/corporate/content.asp?doc=/content/00263886.htm>

D'Ascenzo, Michael 'Australia: a good place for business, a bad place for tax avoidance'. Address to the Asia-Oceania Tax Consultant's Association (AOTCA) Annual International Tax conference, Sydney, Thursday 25 November 2010

<http://www.ato.gov.au/corporate/content.asp?doc=/content/00263859.htm>

D'Ascenzo, Michael '100 years of value'. Address at the centenary of the Australian Valuation Office, Canberra, 6 December 2010

<http://www.ato.gov.au/corporate/content.asp?doc=/content/00264209.htm>

Guglyuvatyy, Evgeny 'Identifying criteria for climate change policy evaluation in Australia' (2010) 7 *Macquarie Journal of Business Law* 98-130

<p>CCH and ATTA Doctoral Series – Special Offer for ATTA Members. The inaugural CCH and ATTA Doctoral Series, <i>The politics of retirement savings taxation: a Trans-Tasman comparison</i> by Lisa Marriott was launched at the ATTA Conference in January 2010. As a special offer to ATTA members, instead of the normal price of \$120, there is a discounted price of \$80 available. Quote ATTA10 (Valid until 31/12/2010) www.cch.com.au/books2010</p>
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Overseas

Avi-Yonah, Reuven S and Benshalom, Ilan "Formulary apportionment - myths and prospects" (October 16, 2010). Empirical Legal Studies Center. Working Paper 28, <http://law.bepress.com/umichlwps/empirical/art28>

Avi-Yonah, Reuven S and Chenchinski, Amir C "The case for dividend deduction" (September 25, 2010). Empirical Legal Studies Center. Working Paper 27, <http://law.bepress.com/umichlwps/empirical/art27>

Avi-Yonah, Reuven S "Taxation as regulation: carbon tax, health care tax, bank tax and other regulatory taxes." (August 23, 2010). Empirical Legal Studies Center. Working Paper 21, <http://law.bepress.com/umichlwps/empirical/art21/>

Bulletin for International Taxation Number 1 - 2011

An Introduction to the 2010 Update of the OECD Model Tax Convention - Brian J. Arnold
The New Article 7 of the OECD Model Tax Convention: The End of the Road? Luis Nouel
Aspects of the 2010 Update Other than Those Relating to Article 7 of the OECD Model Tax Convention - Edward Barret

The Challenges of Tax Sparing: A Call to Reconsider the Policy in South Africa - Annet Wanyana Oguttu

UK Special Commissioners Decide the Resolute Case Concerning the Taxation of an Ex Gratia Termination Payment as Employment Income - Brian Cleave

The Financing of Multinational Companies and Taxes: An Overview of the Issues and Suggestions for Solutions and Improvements - Alfred Storck

The Changing Role of Tax Havens – An Empirical Analysis of the Tax Havens Worldwide - Rainer Zielke

Reform Issues in Mineral Tax Policy for Economic Development: The Mineral Resource Rent Tax in Australia - Tapan Sarker and Elise Whalan

Tax Harmonization in Australia and New Zealand: Lessons from the European Union - Sybrand A van Schalkwyk

The EU-US (“Brussels”) Agreement on European Banking Secrecy and the Effect on Tax Information Exchange Agreements - **Tony Anamourlis** and **Les Nethercott**

Recent Developments in Company Income Taxation in Nigeria - Abiola Sanni

Capital Allowances: A Fiscal Policy Instrument for Industrial Development in Nigeria - Onuora R. Ugwoke

The New Mauritian Individual Income Tax Regime - Kumari Juddoo

Derivatives and Financial Instruments Issue No. 6 - 2010

Did derivatives cause the financial crisis? Viva Hammer

United States - IRS releases initial guidance on withholding under Foreign Account Tax Compliance Act - Paul Carman

The European Union on financial sector taxation: what to do if you need 85 billion Euro - Ronald Hein

Netherlands - The tax treatment of bad debt risk in respect of intra-group loans: the score so far - Reinout A. de Boer and Michael L. Molenaars

Australia - Recent tax reform measures - Anton Joseph

Proposed legislative changes and impact on foreign investment funds investing in India - Rajendra Nayak and Cynthia D’Almeida

Indonesia - Tax Court ruling on beneficial ownership of interest on bonds issued by Dutch special purpose vehicle - Freddy Karyadi

Brazil - Thin capitalization rules introduced, yet some uncertainties remain - Bruno Macorin Carramaschi

United States - Recent IRS actions and court decisions affecting the financial services sector - Viva Hammer

European Taxation No 12, 2010

Compatibility of the Icelandic CFC Rule with the EEA Agreement Freedoms - Bogi Guðmundsson and Páll Jóhannesson

Hungary introduces special taxes - Daniel Deak

Discriminatory inheritance taxation of non-residents in Spain: possible solutions - Aurora Ribes Ribes

European Union - Abuse under the Merger Directive - Katrina Petrosovitch
Commission - L. Pakarinen

Court of Justice - L. Pakarinen

Some recent tax decisions of the European Court of Human Rights - P Baker

Romania - Recent individual tax amendments - Oana Popa

Russia - Supreme Arbitration Court adopts “disregard of legal entity” approach to combat tax fraud - Boris Bruk

Turkey - Recent tax law developments - Ramazan Biçer

(2010) 36/6 *International Tax Journal*

Financing international operations - LG "Chip" Harter and Michael J. Harper

The Netherlands - Peter Flipsen and Wiet Crobach

Tax relief under the German Economic Growth Acceleration Act - Dirk Pohl and Annette Keller

Italian tax treatment of dividends paid to European holding companies: Applicable Regimes and anti-avoidance implications - Andrea Tempestini

Tax Matters: The case of the Mexican joint venture - Gabriela Pellón

FATCA of the HIRE Act crashes head on into the "Twilight Zone" (Lawful permanent residents living overseas) - Patrick W Martin

Exchange of tax information: the end of banking secrecy in Switzerland and Singapore? - Jean-Rodolphe W Fiechter

Tax policy on research and development—experience from China's tax system - Samuel YS Chan and Daniel KC Cheung

International VAT Monitor Number 6 - 2010

Triangulation or strangulation? Michael van de Leur

New EU VAT rules applicable from 1 January 2011 - Fabiola Annacondia and Walter van der Corput

The sad history of carbon carousels - Redmar A. Wolf

Are VAT exemptions compatible with primary EU Law? Christian Amand

The Second EU Invoicing Directive: A Missed Opportunity - Gorka Echevarria Zubeldia

Australian GST and residential property – uncertainty abounds - Sylvia Villios

VAT registration thresholds in Europe - Fabiola Annacondia and Walter van der Corput

Determining the place of taxation of transactions under VAT/GST: can transfer pricing principles help? Alain Charlet and David Holmes

Reports from: Argentina, Australia, Austria, Belgium, Bulgaria, Canada, Chile, China (People's Rep.), Costa Rica, Cyprus, Denmark, Estonia, the European Union, Finland, France, Germany, Greece, Hungary, IFA, India, Ireland, Italy, Korea (Rep.), Latvia, Luxembourg, Malaysia, the Netherlands, New Zealand, Norway, Poland, Portugal, Romania, Russia, St Kitts and Nevis, the Seychelles, the Slovak Republic, Slovenia, South Africa, Spain, Swaziland, Sweden, Switzerland, Trinidad and Tobago, Ukraine, the United Kingdom, the United States, Uruguay, the Vienna Conference, Vietnam and Zambia.

Case notes from: Australia, Canada, France, Latvia, the Netherlands, Russia, the United Kingdom and the United States.

Judgments in cases: C-581/08, C-53/09 and C-55/09, C-97/09, C-222/09, C-385/09, C-392/09 and C-395/09; a Court's Order in Case C-381/09; Opinions in cases: C-41/09, C-103/09, C-270/09 and C-277/09; and Preliminary rulings in cases: C-285/10, C-334/10, Case C-350/10, C-351/10, C-414/10.

Lang, Michael; Pistone, Pasquale; Schuch, Josef & Staringer, Klaus *Procedural rules in tax law in the context of European Union and domestic law*, The Hague, Kluwer Law International, 2010 (EUCOTAX Series on European Taxation 27)

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Governments and information gathering: Impact on MNE planning - Stuart Chessman, Peter H. Dehnen, Gerald Gahleitner, Eirik Jensen, Michael McGowan, Stanley C. Ruchelman, Mark van Casteren, and Henk Verstraete

Summer's Last Gasp: Notice 2010-60 — Preliminary guidance under FATCA - Carol P Tello
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Section 956 Inclusions: new limit on foreign taxes deemed paid - Lowell D. Yoder
Current Status of U.S. tax treaties and international tax agreements - Jason R. Connery,
Steven R. Lainoff, and Charles W. Cope
Current status of legislation relating to US international tax rules - Barbara M. Angus,
Marjorie A. Rollinson, Peg O'Connor, and Carlos R. Probus

In print and online

During November 2010 the International Bureau of Fiscal Documentation announced the following book titles were launched online:

- *Towards a Homogeneous EC Direct Tax Law* (available in print and online)
- *Denmark in International Tax Planning* (available in print and online)
- *International Taxation of Cross-Border Leasing Income* (available online)
- *Introduction to the Law of Double Taxation Conventions* (available in print and online)

11 ATTA members in the media

Over the years many members of ATTA have been quoted in media. This item will exist primarily from input by members. Please forward your items to the editor and New Zealand contributions particularly welcome.

Anamourlis, Tony

Walsh, Katie “US revenue chase to cost local banks”, *Australian Financial Review*, Tuesday 23 November 2010, p 12

Peacock, Christine

24/11/10- Discussion regarding charging GST on imports on 7pm news, Radio 2SM Sydney
25/11/10- Discussion regarding charging GST on imports on the Morning show, ABC Wide Bay (Bundaberg) with David Dowsett

12 Quotable quotes

“The introduction of the GST and business tax reform corresponded with the arrival of the new millennium.

My impression is that the ATO learnt a lot from that process – for instance, the importance of the relationship with tax agents and the importance of not just consulting, but going further and co-designing implementation, with what might be called the customers. ...

It deals with all sorts of people. Even those people who, like Kerry Packer, don't need to pay tax very often but have to line up for the conversation. This too is the line of duty. This too is work to be done. ...

I am finding in my present role that the sun never seems to set on taxation. ...

Treasury informs me that there are about 4,000 other Australians that are sharing their 100th birthday with you this year. We certainly now are in the age of the centenarian.”

Source: Shorten, Bill Assistant Treasurer and Minister for Financial Services and Superannuation ‘Address to ATO centenary event’ 12 November 2010
<http://assistant.treasurer.gov.au/DisplayDocs.aspx?doc=speeches/2010/006.htm&pageID=005&min=brs&Year=&DocType=1>

“Large companies say the federal government must review the goods and services tax system because it is complex and uncertain. ...

Michael Evans, a global consultant on GST system design, said a review should focus on the overarching philosophy of GST as a simple, flat tax on consumption, rather than on the literal interpretation of complex exemptions.

“Legislative reform has not made life simpler,” he said, pointing to a pile of tax legislation half a metre high.”

Source: Walsh, Katie ‘Businesses demand GST review’ *Australian Financial Review* 7 December 2010 p 6

“In case Treasurer Wayne Swan hadn’t already heard the dozens of previous pleadings on tax reform from the business community, the corporate chiefs want to be emphatically clear: you can’t have serious tax reform or host a tax summit without the goods and services tax being included.”

Source: Kehoe, John ‘Business urges inclusion of GST in reforms’ *Australian Financial Review* 13 December 2010 p 52

When David Potter was shot and Cleaver Greene says to Lucy Marx: “He’s not a f%*g hero alright, he’s a tax lawyer”.

Source: *R v Marx*, Episode 2, *Rake*, ABC TV, 11 November 2010

Melissa: “David is a good warm hearted man who loves me.”

Cleaver: “All this and a tax lawyer!”

Source: *R v Dana*, Episode 3, *Rake*, ABC TV, 18 November 2010

“I reject your assertions that the Australian Taxation Office is not transparent, predictably administered or subject to adequate scrutiny ...

It is overscrutinised as part of a deliberate strategy to slow it down and prevent it from investigating in full big business and tax avoidance and evasion.

Just as successive governments have privatised the development of tax policy, your calls for more and more scrutiny are part of surreptitious privatisation of tax administration.”

Source: Passant, John ‘Tax Office needs different supervision’ *Australian Financial Review* 13 December 2010 p 53

“One to watch for, according to Mr Astle, is “artefact”. This “impossible and grotesque verbal creation” is likely to become prominent in 2011, he said. “One large Australian telco is already fond of ‘artefacting’,” Mr Astle said. “You can’t just talk to people any more. You need to create a trail of evidence to show you are ‘actioning’ something. You need to create ‘artefacts’ – tangible evidence – that you are on the case.””

Source: Mather, Joanna ‘Rolling out the gibberish going forward’ *Australian Financial Review* 17 December 2010 p 3

“In the words of David Brooks of The New York Times: “After decades of affluence, the US has drifted away from the hard-headed practical mentality that built the nation’s wealth in the first place ... America’s brightest minds have been abandoning industry and technical enterprise in favour of more prestigious but less productive fields like law, finance, consulting, and non-profit activism.””

Source: Eichengreen, Barry ‘British disease revisited’ *Australian Financial Review* 8 December 2010 p 62